ANNUAL BUDGET OF

MATJHABENG LOCAL MUNICIPALITY



2014/15 TO 2016/17

MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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PART 1 – ANNUAL BUDGET

Mayor's Report

The new budget cycle for Matjhabeng Local Municipality starts in the 1st of July of each year, and ends at 30th June the following year.

According to section 24(1) of the Municipal Finance Management Act, a municipal council must at least 30 days before the start of the new financial year, consider approval if the annual budget.

The Matjhabeng Annual Budget includes an Operational Budget that provides for the annual expenditure and revenue estimates for 2014/15, as well as a Capital Budget that provides for the on-going investment in infrastructure necessary to provide the services to the community.

The Matjhabeng Annual Budget for the 2014/15 financial year is R 1 932 071 637. The proposed pay rate is based at 72%, which was informed by past collection trends. The proposed income to be collected from the budgeted income is R 1 587 153 696 based on the aforementioned pay rate of 72%. The municipality also made provision for bad debts of R 344 917 941 for the financial year 2014/15 but we are positive that we can do more than the anticipated budget.

The Operational budget has been divided into revenue and expenditure sections. The revenue section consists of property rates, electricity, water, sanitation; refuse removal, grants and subsidies, interest and investment income and other revenue such as income on bad debt. The expenditure section includes items such as personnel costs, general expenditure, repairs & maintenance, capital charges, contribution to reserves and contribution to capital.

Due to the present high unit price of water and the present difficult economical situation, there will be a 4% water increase in the water tariffs for the 2014/15 financial year. The bulk service provider, Sedibeng Water will increase it tariffs with 8.5%. The electricity tariff will increase with 7.39% as per the approved NERSA guideline. The bulk electricity service provider, Eskom will increase its tariff with 8%. The refuse tariff will increase with 5.50%, this tariff increase will assist with the repair and maintenance of the municipality's infrastructure. The sewerage tariff will increase with 5.50%.

The assessment rates will increase from R 162 236 334 to R 180 514 208 and the anticipated pay rate for assessment rates will be 90%. Matjhabeng Local Municipality implemented their Property Rates Policy in the 2011/12 financial year.

The factors which have been considered in the increases include the following:

- CPIX of 6.50%
- Increase in Sedibeng Water tariff 8.5%
- Eskom tariff approximately 8%
- Salary increase approximately 6.8%

The Capital budget for the 2014/15 financial year is R 166 246 000. The sources of funds for the capital budget are as follow:

Contribution to Capital Expenditure R 10 000 000

Municipal Infrastructure Grant R 156 246 000

The total budget for the Matjhabeng Local Municipality is R 1 932 071 637.

Council Resolutions

The Municipal Finance Management Act requires that the municipality table and adopt the budget and budget regulations. The format of the budget and supporting documentation is prescribed by the Municipal Budget and Reporting Regulations.

The Matjhabeng Local Municipality's Council adopted the following resolution:

Executive Summary

The Matjhabeng Local Municipality Annual Budget for the 2014/15 financial year is compiled in accordance with the prescripts of the Municipal Finance Management Act 56 of 2003, Municipal Budget and Reporting Regulations and National Treasury's MFMA Circulars.

The main challenges experienced during the compilation of the 2014/15 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk water and electricity (due to tariff increases from Sedibeng Water and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Affordability of capital projects – original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2014/15 MTREF process; and
- Availability of affordable capital/borrowing.

The Operational grant allocation (equitable share, finance management grant and municipal systems improvement grant) for the 2014/15 financial year is R 417 931 000, this is a decrease compared to the R 428 360 000 allocation for the 2013/14 financial year.

Table A1 provides the budget summary for the medium term revenue and expenditure framework.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the City and continued economic development;
- Efficient revenue management, which aims to ensure a 95 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of Matjhabeng Local Municipality.

Revenue Raising Strategy

- Implementation of the Revenue Enhancement Strategy by increasing the revenue base of the municipality.
- Rejuvenate disconnection project (Operation Betaal) with a revenue protection unit in place to monitor reconnections and disconnections.
- Review budget related policies
- Implementation of the Valuation Roll
- Review the tariffs for services rendered to ensure that tariffs are cost reflective.
- Implementation of the cost containment measures (MFMA circular 70)

The following table is a summary of the 2014/15 MTREF (classified by main revenue source):

FS184 Matjhabeng - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Financial Performance										
Property rates	200 362	152 398	176 827	162 236	162 236	162 236	162 236	180 514	194 955	210 552
Service charges	657 988	735 232	782 911	978 518	978 518	978 518	978 518	1 041 211	1 135 420	1 226 254
Investment revenue	–	7 420	7 590	–	–	–	–	–	–	–
Transfers recognised - operational	361 067	405 560	438 089	428 360	428 360	428 360	428 360	417 931	408 097	449 844
Other own revenue	35 861	119 817	140 757	113 357	113 357	113 357	113 357	136 169	151 674	163 808
Total Revenue (excluding capital transfers and contributions)	1 255 278	1 420 427	1 546 174	1 682 472	1 682 472	1 682 472	1 682 472	1 775 825	1 890 146	2 050 458
Employee costs	389 163	462 381	435 167	501 812	501 812	501 812	501 812	515 063	567 107	612 476
Remuneration of councillors	19 143	19 999	22 703	22 748	22 748	22 748	22 748	26 917	29 071	31 396
Depreciation & asset impairment	33 837	290 534	260 464	23 000	23 000	23 000	23 000	235 405	236 000	237 000
Finance charges	45 020	58 785	89 435	–	–	–	85 000	95 751	68 701	88 507
Materials and bulk purchases	436 038	523 814	596 165	474 792	474 792	474 792	474 792	553 797	594 794	642 377
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	157 031	224 939	262 426	479 546	479 546	479 546	479 546	505 138	513 474	678 000
Total Expenditure	1 080 232	1 580 452	1 666 360	1 501 897	1 501 897	1 501 897	1 586 897	1 932 071	2 009 146	2 289 757
Surplus/(Deficit)	175 046	(160 025)	(120 186)	180 574	180 574	180 574	95 574	(156 246)	(119 000)	(239 299)
Transfers recognised - capital	166 801	154 083	189 907	200 030	200 030	200 030	200 030	156 246	119 000	239 299
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	341 847	(5 942)	69 721	380 604	380 604	380 604	295 604	0	0	(0)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	341 847	(5 942)	69 721	380 604	380 604	380 604	295 604	0	0	(0)
Capital expenditure & funds sources										
Capital expenditure	–	204 637	256 627	212 482	212 482	212 482	212 482	166 246	119 000	–
Transfers recognised - capital	–	204 637	256 627	191 482	191 482	191 482	191 482	156 246	119 000	–
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	21 000	21 000	21 000	21 000	10 000	–	–
Total sources of capital funds	–	204 637	256 627	212 482	212 482	212 482	212 482	166 246	119 000	–
Financial position										
Total current assets	877 064	894 068	884 556	928 628	928 628	928 627	928 627	946 000	981 500	979 000
Total non current assets	5 345 903	5 152 488	6 006 909	5 651 644	5 651 644	5 651 644	5 651 644	5 913 000	6 410 000	6 910 000

Total current liabilities	729 833	976 939	1 209 867	1 022 574	1 022 574	1 022 574	1 022 574	551 000	495 500	433 000
Total non current liabilities	257 126	311 909	289 035	356 272	356 272	356 272	356 272	260 000	261 000	261 500
Community wealth/Equity	5 236 007	5 791 261	5 392 563	5 201 425	5 201 425	5 201 425	5 201 425	6 048 000	6 635 000	7 194 500
Cash flows										
Net cash from (used) operating	324 971	140 500	186 438	212 482	212 482	212 482	212 482	166 246	176 243	435 911
Net cash from (used) investing	(314 306)	(125 609)	(167 792)	(15 000)	(15 000)	(15 000)	(15 000)	(166 246)	(119 000)	(239 299)
Net cash from (used) financing	2 038	(5 505)	(65 422)	(4 000)	(4 000)	(4 000)	(4 000)	(3 600)	(3 600)	(3 600)
Cash/cash equivalents at the year end	35 279	44 665	(2 111)	191 371	191 371	191 371	191 371	6 400	60 043	253 054
Cash backing/surplus reconciliation										
Cash and investments available	51 492	55 271	31 254	36 959	36 959	36 959	36 959	36 000	23 000	15 000
Application of cash and investments	500 984	647 957	896 367	870 584	870 584	870 584	870 584	385 863	304 227	269 024
Balance - surplus (shortfall)	(449 491)	(592 686)	(865 113)	(833 625)	(833 625)	(833 625)	(833 625)	(349 863)	(281 227)	(254 024)
Asset management										
Asset register summary (WDV)	314 080	283 310	377 915	408 148	408 148	408 148	400 000	400 000	410 000	410 000
Depreciation & asset impairment	33 837	290 534	260 464	23 000	23 000	23 000	235 405	235 405	236 000	237 000

The budgeted financial performance states that the total revenue excluding capital grants for the respective financial years are R 1 775 825 000 (14/15); R 1 890 146 000 (15/16) and R 2 050 458 000 (16/17). The total expenditure for the respective financial years are R 1 932 071 000 (14/15); R 2 009 146 000 (16/17) and R 2 289 757 000 (16/17) with capital grants at R 156 246 000 (14/15); R 119 000 000 (15/16) and R 239 299 000 (16/17) for the respective financial years.

The capital expenditure and sources of funds for the respective financial years consist of grant funding (MIG) and internally funds generated. The MIG allocation for the respective financial years are R 156 246 000 (14/15); R 119 000 000 (15/16) and R 239 299 000 (16/17). The municipality will internally generates R 10 000 000 for the 14/15 financial year. The total capital budget for the 2014/15 financial year will be R 166 246 000.

The table below provides information on the tariff increases for the service charges. The average tariff increase for rates will be 6%. The overall tariff increase for water will be 4% and electricity will be 7.39% as per the NERSA guideline. The tariff increases for sewerage and refuse will be at 5.55% which is in line with the CPIX.

Tariff increases – Revenue 2014/15

Revenue category	Budget 2013/14 R	Average tariff increases	2014/15 budgeted revenue
Rates	162 236 334	6%	180 514 208
Water	188 507 087	4%	196 047 370
Electricity	619 150 771	7.39%	664 906 014
Sewerage	109 332 496	5.5%	115 345 783
Refuse	61 527 541	5.5%	64 911 556

The tariff on other income will be increased with 5.5%. Other income consists of rental income, interest on investments and market income. The total operating grants (equitable share, finance management, municipal systems improvement grant) decreased from R 428 360 000 to R 417 931 000. The Equitable share allocation is a grant which supplement the municipality's own revenue for the provision of the necessary basic level of services to each poor household within their jurisdiction. The annual DORA publishes the equitable share allocation.

Operating Expenditure Framework

	2014/2015 BUDGET	2015/2016 BUDGET	2016/2017 BUDGET
Expenditure Per Category			
Salaries, wages and allowances	541,979,991	596,177,990	643,872,229
General expenses	160,220,091	173,231,095	187,089,584
Electricity bulk purchases	303,832,723	324,832,061	350,818,626
Water bulk purchases	249,964,370	269,961,520	291,558,441
Repairs and maintenance	164,910,521	185,701,067	200,557,152
Contribution to capital expenditure	166,246,000	119,000,000	124,950,000
Provision for Bad Debts	344,917,941	340,242,873	490,910,669
Total Expenditure	***1,932,071,637***	***1,365,011,926***	***1,925,907,323***

Salaries, wages & related staff cost: The salary figure is **28.05% (R 541 979 991)** of the total expenditure. However, not all vacancies have been filled. This has an adverse impact on service delivery. If all positions were to be filled, the salary figure would be closer to 50% of total expenditure. This would clearly be unaffordable to the municipality. However, there are critical positions that would have to be filled. Provision is made for an 8% salary increase and then only emergency vacancies are budgeted for. The multi-year Salary and Wage Collective Agreement for the period 1 July 2012 to 30 June 2015 was taken into account.

Bulk purchases: The supply of bulk services makes 28.67**% (R 553 797 093)** of the total budget. Bulk services suppliers Eskom and Sedibeng will increase their tariffs with 8% respectively. These increases were incorporated in the projections for bulk services expenditure.

General expenditure: General Expenses relate to operational costs and are therefore inevitable. This makes up **8.29%** of total expenditure.

Repairs & maintenance: The municipality must ensure the health of our asset base by increasing spending on repairs and maintenance. Repairs and Maintenance relates to service backlogs and upgrading of infrastructure **8.54 %** of total expenditure has been allocated to repair and maintenance.

Depreciation: The municipality adopted the amendments of GRAP 17 for the first time in the 2012 annual financial statements. The depreciation was calculated on straight-line method, based on the lifespan of the asset.

Capital Expenditure

The total Capital Budget Projection for the financial year 2014/2015 is R 166 246 000. The Municipal Infrastructure Grant allocation for the respective financial year is 2014/2015 R 156 246 000. The projected allocation from the contribution from Operating budget is R 10 000 000 for 2014/15.

Annual Budget Tables

The following pages present the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulation.

FS184 Matjhabeng - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
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Transfers and grants	–	–	–	–	–	–	–	–	–	–
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Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	21 000	21 000	21 000	21 000	10 000	–	–
Total sources of capital funds	–	204 637	256 627	212 482	212 482	212 482	212 482	166 246	119 000	–
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Total non current assets	5 345 903	5 152 488	6 006 909	5 651 644	5 651 644	5 651 644	5 651 644	5 913 000	6 410 000	6 910 000
Total current liabilities	729 833	976 939	1 209 867	1 022 574	1 022 574	1 022 574	1 022 574	551 000	495 500	433 000
Total non current liabilities	257 126	311 909	289 035	356 272	356 272	356 272	356 272	260 000	261 000	261 500
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Cash backing/surplus reconciliation										
Cash and investments available	51 492	55 271	31 254	36 959	36 959	36 959	36 959	36 000	23 000	15 000
Application of cash and investments	500 984	647 957	896 367	870 584	870 584	870 584	870 584	385 863	304 227	269 024
Balance - surplus (shortfall)	(449 491)	(592 686)	(865 113)	(833 625)	(833 625)	(833 625)	(833 625)	(349 863)	(281 227)	(254 024)
Asset management										
Asset register summary (WDV)	314 080	283 310	377 915	408 148	408 148	408 148	400 000	400 000	410 000	410 000
Depreciation & asset impairment	33 837	290 534	260 464	23 000	23 000	23 000	235 405	235 405	236 000	237 000

The above table give a summary of the overall budget of the municipality. The components that are covered are the financial performance, capital expenditure and funds sources, financial position, cash flow and asset management.

Financial Performance: The municipality anticipate to have a total revenue of R 1 775 825 000 excluding capital transfers and contribution. The total expected expenditure amounts to R 1 932 071 000 and the capital transfer is R 156 246 000. The municipality therefore is budgeting for a zero surplus for the financial year 2014/15.

Capital expenditure and funds sources: The budgeted capital expenditure for the 2014/15 financial year is R 166 246 000 and the funding is consist of grant funding and own funding. The MIG alloction for the 2014/15 financial year is R 156 246 000 and the municipality will be contributing R 10 000 000 towards capital.

Financial Position: The total assets of the municipality are sufficient to cover the liabilities of the municipality. The equity of the municipality is budgeted at R 6 048 000 000.

Cash Flow: The budgeted cash/ cash equivalent at year end of 2014/15 is budgeted at R 6 400 000.

FS184 Matjhabeng - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard										
Municipal governance and administration		625 207	623 764	675 974	681 513	681 513	681 513	868 821	848 908	1 036 700
Executive and council		393 446	431 437	459 280	484 011	484 011	484 011	660 901	624 354	794 181
Mayor and Council		360 650	408 097	434 657	428 360	428 360	428 360	602 188	558 640	723 209
Municipal Manager		32 796	23 340	24 623	55 651	55 651	55 651	58 712	65 715	70 972
Budget and treasury office		231 760	192 328	216 691	197 502	197 502	197 502	207 921	224 554	242 519
Corporate services		–	–	3	–	–	–	–	–	–
Human Resources										
Information Technology										
Property Services				3						
Other Admin										
Community and public safety		67 314	68 187	72 261	76 738	76 738	76 738	78 113	84 971	91 768
Community and social services		55 722	55 355	58 401	61 592	61 592	61 592	75 857	82 430	89 025
Libraries and Archives		27	45	49	5	5	5			
Museums & Art Galleries etc										
Community halls and Facilities		242	30	32	59	59	59	10 946	12 326	13 312
Cemeteries & Crematoriums		62								
Child Care										
Aged Care										
Other Community		55 391	55 280	58 320	61 528	61 528	61 528	64 912	70 104	75 713
Other Social										
Sport and recreation			70	77	1 372	1 372	1 372			
Public safety		4 720	1 762	1 903	6 977	6 977	6 977	2 256	2 540	2 744
Police										
Fire		105	822	888	497	497	497			
Civil Defence										
Street Lighting										
Other		4 616	940	1 015	6 480	6 480	6 480	2 256	2 540	2 744
Housing		6 872	11 000	11 880	6 798	6 798	6 798			
Health		–	–	–	–	–	–	–	–	–
Clinics										
Ambulance										
Other										
Economic and environmental services		346	–	–	367	367	367	–	–	–
Planning and development		346	–	–	367	367	367	–	–	–
Economic Development/Planning		178			367	367	367			
Town Planning/Building enforcement		168								
Licensing & Regulation										
Road transport		–	–	–	–	–	–	–	–	–
Roads										
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other										
Environmental protection		–	–	–	–	–	–	–	–	–
Pollution Control										
Biodiversity & Landscape										
Other										
Trading services		717 903	799 984	862 603	918 532	918 532	918 532	976 299	1 065 316	1 150 541

Electricity		434 646	518 737	575 954	620 360	620 360	620 360	664 906	744 695	804 270
Electricity Distribution		434 646	518 737	575 954	620 360	620 360	620 360	664 906	744 695	804 270
Electricity Generation										
Water		185 004	183 017	183 017	188 831	188 831	188 831	196 047	196 047	211 731
Water Distribution		185 004	183 017	183 017	188 831	188 831	188 831	196 047	196 047	211 731
Water Storage										
Waste water management		98 253	98 230	103 633	109 340	109 340	109 340	115 346	124 573	134 539
Sewerage		98 253	98 230	103 633	109 340	109 340	109 340	115 346	124 573	134 539
Storm Water Management										
Public Toilets										
Waste management		–	–	–	–	–	–	–	–	–
Solid Waste										
Other		8 573	–	6 480	11 556	11 556	11 556	8 838	9 952	10 748
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets		8 573		6 480	11 556	11 556	11 556	8 838	9 952	10 748
Total Revenue - Standard	2	1 419 343	1 491 936	1 617 318	1 688 706	1 688 706	1 688 706	1 932 072	2 009 146	2 289 757
Expenditure - Standard										
Municipal governance and administration		230 826	193 268	729 430	282 459	282 459	282 459	290 487	313 726	338 824
Executive and council		90 866	92 696	525 676	118 584	118 584	118 584	116 483	125 802	135 866
Mayor and Council		56 724	69 184	461 756	88 989	88 989	88 989	67 186	72 561	78 366
Municipal Manager		34 142	23 512	63 920	29 595	29 595	29 595	49 297	53 241	57 500
Budget and treasury office		119 873	70 984	138 613	98 241	98 241	98 241	110 958	119 835	129 422
Corporate services		20 086	29 588	65 141	65 635	65 635	65 635	63 045	68 089	73 536
Human Resources		9 859	4 900	10 573	12 020	12 020	12 020	9 760	10 541	11 384
Information Technology		10 228	11 041		17 446	17 446	17 446			
Property Services			981		1 260	1 260	1 260			
Other Admin			12 667	54 568	34 908	34 908	34 908	53 285	57 548	62 152
Community and public safety		317 160	298 463	250 393	340 641	340 641	340 641	350 641	301 202	325 298
Community and social services		212 683	170 178	130 114	131 169	131 169	131 169	222 538	162 850	175 879
Libraries and Archives		12 243	10 911		16 107	16 107	16 107			
Museums & Art Galleries etc										
Community halls and Facilities		8 447	14 949		11 979	11 979	11 979			
Cemeteries & Crematoriums										
Child Care										
Aged Care										
Other Community		191 993	144 319	130 114	103 083	103 083	103 083	222 538	162 850	175 879
Other Social										
Sport and recreation			39 788		79 933	79 933	79 933			
Public safety		87 661	70 680	106 127	110 085	110 085	110 085	107 592	116 199	125 495
Police										
Fire			27 317		31 455	31 455	31 455			
Civil Defence										
Street Lighting		3 808	4 858		6 232	6 232	6 232			
Other		83 853	38 506	106 127	72 399	72 399	72 399	107 592	116 199	125 495
Housing		16 816	17 816	14 152	19 454	19 454	19 454	20 511	22 152	23 924
Health		–	–	–	–	–	–	–	–	–
Clinics										
Ambulance										
Other										
Economic and environmental services		265 554	116 430	69 134	95 289	95 289	95 289	54 596	58 963	63 680
Planning and development		236 011	75 882	69 134	39 959	39 959	39 959	54 596	58 963	63 680
Economic Development/Planning		7 717	27 759	11 009	16 919	16 919	16 919	54 596	58 963	63 680

Town Planning/Building enforcement		228 294	48 122	58 125	23 041	23 041	23 041			
Licensing & Regulation										
Road transport		29 542	40 548	–	55 330	55 330	55 330	–	–	–
Roads		29 542	40 548		48 218	48 218	48 218			
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other					7 112	7 112	7 112			
Environmental protection		–	–	–	–	–	–	–	–	–
Pollution Control										
Biodiversity & Landscape										
Other										
Trading services		605 803	862 732	1 060 812	966 389	966 389	966 389	1 236 347	1 335 255	1 561 954
Electricity		269 396	371 747	699 551	457 330	457 330	457 330	496 932	536 687	579 622
Electricity Distribution		269 396	371 747	699 551	457 330	457 330	457 330	496 932	536 687	579 622
Electricity Generation										
Water		188 355	353 203	361 260	360 038	360 038	360 038	590 580	637 826	808 731
Water Distribution		188 355	353 203	361 260	360 038	360 038	360 038	590 580	637 826	808 731
Water Storage										
Waste water management		148 052	137 781	–	149 021	149 021	149 021	148 835	160 742	173 601
Sewerage		120 387	122 697		120 756	120 756	120 756	148 835	160 742	173 601
Storm Water Management		27 665	15 085		28 265	28 265	28 265			
Public Toilets										
Waste management		–	–	–	–	–	–	–	–	–
Solid Waste										
Other		–	21 043	–	3 927	3 927	3 927	–	–	–
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets			21 043		3 927	3 927	3 927			
Total Expenditure - Standard	3	1 419 343	1 491 936	2 109 768	1 688 706	1 688 706	1 688 706	1 932 071	2 009 146	2 289 756
Surplus/(Deficit) for the year		0	0	(492 449)	(0)	(0)	(0)	0	0	0

Table A2 indicates the Budgeted Financial Performance, the revenue and expenditure by standard classification. The total budget revenue (capital grants) included amount to R 1 932 071 000 and the expenditure amounts to R 1 932 071 000. Trading services are the main source of income with R 976 299 000. Trading services consist of bulk water and bulk electricity sales, as well as sanitation and refuse.

FS184 Matjhabeng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote	1									
Vote 1 - Council general		360 650	408 097	434 657	428 360	428 360	428 360	602 188	558 640	723 209
Vote 2 - Office of the Executive Mayor		–	–	–	–	–	–	–	–	–
Vote 3 - Office of the Speaker		–	–	–	–	–	–	–	–	–
Vote 4 - Office of the Municipal Manager		70 519	23 340	24 623	55 651	55 651	55 651	58 712	65 715	70 972
Vote 5 - Corporate Services		–	–	–	65	65	65	10 946	12 326	13 312
Vote 6 - Finance		190 366	192 328	223 173	209 058	209 058	209 058	216 759	234 506	253 267
Vote 7 - Human Resource		–	–	–	–	–	–	–	–	–
Vote 8 - Community Services		55 224	55 280	58 320	62 899	62 899	62 899	64 912	70 104	75 713
Vote 9 - Public Safety and Transport		5 822	1 762	1 903	6 977	6 977	6 977	2 256	2 540	2 744
Vote 10 - Economic Development		–	–	–	–	–	–	–	–	–
Vote 11 - Engineering Services		– 291	– 281	–	400 298	400 298	400 298	– 311	– 320	– 346
Vote 12 - Water/Sewerage		480 432	247 518	286 649	171 620	171 620	171 620	393 664	621 744	270 804
Vote 13 - Electricity		281	737	575 954	360	360	360	906	695	270
Vote 14 - Housing		13 000	11 000	11 880	6 398	6 398	6 398	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	1 419 343	1 491 790	1 617 161	1 688 339	1 688 339	1 688 339	1 932 072	2 009 146	2 289 757
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Council general		27 111	42 203	429 807	56 452	56 452	56 452	47 290	51 073	55 159
Vote 2 - Office of the Executive Mayor		11 503	13 362	15 935	15 082	15 082	15 082	16 770	18 111	19 560
Vote 3 - Office of the Speaker		13 397	13 618	16 013	1 745	1 745	1 745	3 126	3 376	3 647
Vote 4 - Office of the Municipal Manager		48 370	34 553	63 920	47 041	47 041	47 041	49 297	53 241	57 500
Vote 5 - Corporate Services		38 082 119	38 527	54 568	62 994 103	62 994 103	62 994 103	53 285 110	57 548 119	62 152 129
Vote 6 - Finance		874	93 333	138 613	428	428	428	958	835	422
Vote 7 - Human Resource		9 859 191	4 899 184	10 573	12 021 183	12 021 183	12 021 183	9 760 222	10 541 162	11 384 175
Vote 8 - Community Services		994	107	130 114	015 110	015 110	015 110	538 107	850 116	879 125
Vote 9 - Public Safety and Transport		83 853	66 892	106 127	966	966	966	592	199	495
Vote 10 - Economic Development		7 717 346	27 759 103	11 009	16 919	16 919	16 919	54 596 148	58 963 160	63 680 173
Vote 11 - Engineering Services		190 235	755 361	58 125	99 524 480	99 524 480	99 524 480	835 590	742 637	601 808
Vote 12 - Water/Sewerage		182 268	494 441	361 260	794 478	794 478	794 478	580 496	826 536	731 579
Vote 13 - Electricity		394	054	699 551	905	905	905	932	687	622
Vote 14 - Housing		17 816	17 816	14 152	19 454	19 454	19 454	20 511	22 152	23 924
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	1 419 343	1 443 373	2 109 768	1 688 339	1 688 339	1 688 339	1 932 072	2 009 146	2 289 757
Surplus/(Deficit) for the year	2	(0)	48 418	(492 607)	(0)	(0)	(0)	0	0	(0)

Table A3 also indicates the Budgeted Financial Performance, revenue and expenditure by municipal vote.

FS184 Matjhabeng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote	1									
		360	408		428	428	428	602	558	723
Vote 1 - Council general		650	097	434 657	360	360	360	188	640	209
		360	408		428	428	428	602	558	723
1.1 - Council		650	097	434 657	360	360	360	188	640	209
Vote 2 - Office of the Executive Mayor		–	–	–	–	–	–	–	–	–
2.1 - Executive Mayor										
2.2 - Mayoral Committee										
2.3 - Political Appointments										
Vote 3 - Office of the Speaker		–	–	–	–	–	–	–	–	–
3.1 - Speaker										
Vote 4 - Office of the Municipal Manager		70 519	23 340	24 623	55 651	55 651	55 651	58 712	65 715	70 972
4.1 - Municipal Manager		70 519	23 340	24 623	55 651	55 651	55 651	58 712	65 715	70 972
4.2 - IDP										
4.3 - Internal Audit										
4.4 - Organisation and Workstudy										
4.5 - IT										
4.6 - Legal Services										
Vote 5 - Corporate Services		–	–	–	65	65	65	10 946	12 326	13 312
5.1 - Administration										

5.2 - Libraries						5	5	5			
5.3 - Halls and Offices						59	59	59	10 946	12 326	13 312
Vote 6 - Finance		190 366	192 328	223 173		209 058	209 058	209 058	216 759	234 506	253 267
6.1 - Administration											
6.2 - Expenditure											
6.3 - Salaries											
6.4 - Supply Chain and Stores											
6.5 - Budget											
6.6 - Revenue		186 625	186 325	216 691		197 502	197 502	197 502	207 921	224 554	242 519
6.7 - Fresh Produce Market		3 739	6 000	6 480		11 556	11 556	11 556	8 838	9 952	10 748
6.8 - Valuations		3	3	3							
Vote 7 - Human Resource		–	–	–		–	–	–	–	–	–
7.1 - Administration											
7.2 - Labour Relations											
7.3 - Training											
7.4 - Health and Safety											
Vote 8 - Community Services		55 224	55 280	58 320		62 899	62 899	62 899	64 912	70 104	75 713
8.1 - Administration											
8.2 - Parks and Recreation						1 372	1 372	1 372			
8.3 - Refuse		55 224	55 280	58 320		61 528	61 528	61 528	64 912	70 104	75 713
Vote 9 - Public Safety and Transport		5 822	1 762	1 903		6 977	6 977	6 977	2 256	2 540	2 744
9.1 - Traffic		5 000	940	1 015		6 480	6 480	6 480	2 256	2 540	2 744
9.2 - Disaster Management											
9.3 - Security											
9.4 - Fire Services		822	822	888		497	497	497			
9.5 - Mechanical Workshop											
Vote 10 - Economic Development		–	–	–		–	–	–	–	–	–
10.1 - LED											

Vote 11 - Engineering Services		–	–	–	400	400	400	–	–	–
11.1 - Building Inspectors										
11.2 - Administration					54	54	54			
11.3 - Planning					346	346	346			
11.4 - Surveying										
11.5 - Intern Service Building Shop										
11.6 - Roads										
11.7 - Storm water										
11.8 - Road/ Storm water										
Vote 12 - Water/Sewerage		291 480	281 247	286 649	298 171	298 171	298 171	311 393	320 621	346 270
12.1 - Eng - Admin: Water & Sewerage										
12.2 - Eng - Admin: Water Supply		291 480	183 017	183 017	188 831	188 831	188 831	196 047	196 047	211 731
12.3 - Water Workshop										
12.4 - Sewerage Network			98 230	103 633	109 340	109 340	109 340	115 346	124 573	134 539
12.5 - Purifying works										
Vote 13 - Electricity		432 281	518 737	575 954	620 360	620 360	620 360	664 906	744 695	804 270
13.1 - Administration										
13.2 - Distribution		432 281	518 737	575 954	620 360	620 360	620 360	664 906	744 695	804 270
13.3 - Distribution132 KVA										
13.4 - Streetlights										
13.5 - Electricity workshop										
13.6 - Revenue Protection										
13.7 - Engineering Plant										
Vote 14 - Housing		13 000	11 000	11 880	6 398	6 398	6 398	–	–	–
14.1 - Housing		13 000	11 000	11 880	6 398	6 398	6 398			
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]										

Total Revenue by Vote	2	1 419 343	1 491 790	1 617 161	1 688 339	1 688 339	1 688 339	1 932 072	2 009 146	2 289 757
Expenditure by Vote	1									
Vote 1 - Council general		27 111	42 203	429 807	56 452	56 452	56 452	47 290	51 073	55 159
1.1 - Council		27 111	42 203	429 807	56 452	56 452	56 452	47 290	51 073	55 159
Vote 2 - Office of the Executive Mayor		11 503	13 362	15 935	15 082	15 082	15 082	16 770	18 111	19 560
2.1 - Executive Mayor		4 795	5 777	15 935	7 247	7 247	7 247	7 803	8 428	9 102
2.2 - Mayoral Committee		6 708	7 585		7 835	7 835	7 835	8 966	9 684	10 458
2.3 - Political Appointments										
Vote 3 - Office of the Speaker		13 397	13 618	16 013	1 745	1 745	1 745	3 126	3 376	3 647
3.1 - Speaker		13 397	13 618	16 013	1 745	1 745	1 745	3 126	3 376	3 647
Vote 4 - Office of the Municipal Manager		48 370	34 553	63 920	47 041	47 041	47 041	49 297	53 241	57 500
4.1 - Municipal Manager		24 147	12 113	63 920	16 356	16 356	16 356	16 853	18 201	19 657
4.2 - IDP		2 433	4 694		4 593	4 593	4 593	5 084	5 491	5 930
4.3 - Internal Audit		3 262	2 929		2 772	2 772	2 772	3 321	3 587	3 874
4.4 - Organisation and Workstudy		163	208		599	599	599	286	309	333
4.5 - IT		10 228	11 041		17 446	17 446	17 446	18 776	20 278	21 900
4.6 - Legal Services		8 137	3 568		5 274	5 274	5 274	4 978	5 376	5 806

Vote 5 - Corporate Services		38 082	38 527	54 568	62 994	62 994	62 994	53 285	57 548	62 152
5.1 - Administration		17 392	12 667	54 568	34 908	34 908	34 908	25 702	27 758	29 978
5.2 - Libraries		12 243	10 911		16 107	16 107	16 107	15 758	17 019	18 381
5.3 - Halls and Offices		8 447	14 949		11 979	11 979	11 979	11 825	12 771	13 793
Vote 6 - Finance		119 874	93 333	138 613	103 428	103 428	103 428	110 958	119 835	129 422
6.1 - Administration		31 257	32 269	138 613	9 695	9 695	9 695	7 350	7 938	8 574
6.2 - Expenditure		3 050	4 240		4 982	4 982	4 982	5 451	5 887	6 358
6.3 - Salaries		67	81		104	104	104	9 543	10 307	11 131
6.4 - Supply Chain and Stores		5 917	5 621		7 722	7 722	7 722	3 741	4 040	4 363
6.5 - Budget		4 813	3 273		6 043	6 043	6 043	6 522	7 044	7 608
6.6 - Revenue		70 238	25 501		69 694	69 694	69 694	73 267	79 128	85 459
6.7 - Fresh Produce Market		3 226	21 043		3 927	3 927	3 927	3 722	4 020	4 342
6.8 - Valuations		1 306	1 306		1 260	1 260	1 260	1 361	1 470	1 588
Vote 7 - Human Resource		9 859	4 899	10 573	12 021	12 021	12 021	9 760	10 541	11 384
7.1 - Administration		6 591	3 926	10 573	7 808	7 808	7 808	8 426	9 100	9 828
7.2 - Labour Relations									–	–
7.3 - Training		2 976	618		3 756	3 756	3 756	841	908	981
7.4 - Health and Safety		292	355		457	457	457	493	533	575
									–	–
									–	–
									–	–
									–	–
									–	–
									–	–
Vote 8 - Community Services		191 994	184 107	130 114	183 015	183 015	183 015	222 538	162 850	175 879
8.1 - Administration		5 662	5 742	130 114	10 262	10 262	10 262	10 701	11 557	12 482
8.2 - Parks and Recreation		56 599	39 788		79 933	79 933	79 933	108 769	39 979	43 178
8.3 - Refuse		129 733	138 577		92 820	92 820	92 820	103 069	111 314	120 219
Vote 9 - Public Safety and Transport		83 853	66 892	106 127	110 966	110 966	110 966	107 592	116 199	125 495
9.1 - Traffic		22 620	7 115	106 127	33 397	33 397	33 397	32 274	34 856	37 644
9.2 - Disaster Management		751	932		1 197	1 197	1 197	1 288	1 391	1 502
9.3 - Security		29 657	30 458		37 804	37 804	37 804	35 444	38 280	41 342
9.4 - Fire Services		24 860	27 317		31 455	31 455	31 455	31 227	33 725	36 423
9.5 - Mechanical Workshop		5 965	1 069		7 112	7 112	7 112	7 359	7 948	8 584

Vote 10 - Economic Development		7 717	27 759	11 009	16 919	16 919	16 919	54 596	58 963	63 680
10.1 - LED		7 717	27 759	11 009	16 919	16 919	16 919	54 596	58 963	63 680
Vote 11 - Engineering Services		346 190	103 755	58 125	99 524	99 524	99 524	148 835	160 742	173 601
11.1 - Building Inspectors		5 400	5 532	58 125	818	818	818	883	954	1 030
11.2 - Administration		275 549	31 328		12 887	12 887	12 887	22 212	23 989	25 909
11.3 - Planning		4 385	1 171		3 853	3 853	3 853	4 145	4 477	4 835
11.4 - Surveying		167	206		265	265	265	285	308	333
11.5 - Intern Service Building Shop		3 482	9 885		5 218	5 218	5 218	5 295	5 718	6 176
11.6 - Roads		29 542	33 677		41 186	41 186	41 186	80 100	86 508	93 429
11.7 - Storm water		23 805	15 085		28 265	28 265	28 265	28 441	30 716	33 174
11.8 - Road/ Storm water		3 860	6 871		7 032	7 032	7 032	7 473	8 071	8 717
Vote 12 - Water/Sewerage		235 182	361 494	361 260	480 794	480 794	480 794	590 580	637 826	808 731
12.1 - Eng - Admin: Water & Sewerage		56 012	13 095	361 260	5 918	5 918	5 918	5 587	6 034	6 516
12.2 - Eng - Admin: Water Supply		179 170	348 399		350 453	350 453	350 453	376 558	406 682	499 156
12.3 - Water Workshop					3 667	3 667	3 667	4 330	4 676	5 051
12.4 - Sewerage Network					93 863	93 863	93 863	175 583	189 630	264 739
12.5 - Purifying works					26 893	26 893	26 893	28 522	30 804	33 268
Vote 13 - Electricity		268 394	441 054	699 551	478 905	478 905	478 905	496 932	536 687	579 622
13.1 - Administration		11 530	20 243	699 551	17 670	17 670	17 670	18 980	20 499	22 139
13.2 - Distribution		234 223	403 797		427 696	427 696	427 696	443 081	478 528	516 810
13.3 - Distribution132 KVA		3 935	6 747		6 242	6 242	6 242	6 329	6 835	7 382
13.4 - Streetlights		3 808	4 858		6 232	6 232	6 232	6 190	6 686	7 221
13.5 - Electricity workshop		13 707	4 017		19 725	19 725	19 725	20 909	22 581	24 388
13.6 - Revenue Protection		843	1 045		1 341	1 341	1 341	1 443	1 558	1 683
13.7 - Engineering Plant		348	348							
Vote 14 - Housing		17 816	17 816	14 152	19 454	19 454	19 454	20 511	22 152	23 924
14.1 - Housing		17 816	17 816	14 152	19 454	19 454	19 454	20 511	22 152	23 924

Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]										
Total Expenditure by Vote	2	1 419 343	1 443 373	2 109 768	1 688 339	1 688 339	1 688 339	1 932 072	2 009 146	2 289 757
Surplus/(Deficit) for the year	2	(0)	48 418	(492 607)	(0)	(0)	(0)	0	0	(0)

FS184 Matjhabeng - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source											
Property rates	2	200 362	152 398	176 827	162 236	162 236	162 236	162 236	180 514	194 955	210 552
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	335 534	390 076	394 390	619 151	619 151	619 151	619 151	664 906	744 695	804 270
Service charges - water revenue	2	179 833	180 166	214 470	188 507	188 507	188 507	188 507	196 047	196 047	211 731
Service charges - sanitation revenue	2	88 274	101 055	106 640	109 332	109 332	109 332	109 332	115 346	124 573	134 539
Service charges - refuse revenue	2	54 347	63 934	67 411	61 528	61 528	61 528	61 528	64 912	70 104	75 713
Service charges - other											
Rental of facilities and equipment		10 085	10 492	11 234	7 024	7 024	7 024	7 024	8 068	9 085	9 812
Interest earned - external investments		–	7 420	7 590							
Interest earned - outstanding debtors		–	78 052	96 977	77 373	77 373	77 373	77 373	86 119	95 313	102 939
Dividends received		–	21	12							
Fines		–	3 623	2 301	6 000	6 000	6 000	6 000	6 892	7 761	8 382
Licences and permits		–	8	14							
Agency services		–	–	–							
Transfers recognised - operational		361 067	405 560	438 089	428 360	428 360	428 360	428 360	417 931	408 097	449 844
Other revenue	2	25 776	27 621	30 218	22 960	22 960	22 960	22 960	35 091	39 515	42 676
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		1 255 278	1 420 427	1 546 174	1 682 472	1 682 472	1 682 472	1 682 472	1 775 825	1 890 146	2 050 458
Expenditure By Type	-										
Employee related costs	2	389 163	462 381	435 167	501 812	501 812	501 812	501 812	515 063	567 107	612 476
Remuneration of councillors		19 143	19 999	22 703	22 748	22 748	22 748	22 748	26 917	29 071	31 396
Debt impairment	3				323 694	323 694	323 694	323 694	344 918	340 243	490 911
Depreciation & asset impairment	2	33 837	290 534	260 464	23 000	23 000	23 000	23 000	235 405	236 000	237 000
Finance charges		45 020	58 785	89 435				85 000	95 751	68 701	88 507
Bulk purchases	2	436 038	523 814	596 165	474 792	474 792	474 792	474 792	553 797	594 794	642 377
Other materials	8										
Contracted services		2 727	106 761	104 460	7 500	7 500	7 500	7 500	8 000	8 000	8 000
Transfers and grants		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	154 304	118 178	157 966	148 352	148 352	148 352	148 352	152 220	165 231	179 090
Loss on disposal of PPE											
Total Expenditure		1 080 232	1 580 452	1 666 360	1 501 897	1 501 897	1 501 897	1 586 897	1 932 071	2 009 146	2 289 757
Surplus/(Deficit)		175 046	(160 025)	(120 186)	180 574	180 574	180 574	95 574	(156 246)	(119 000)	(239 299)
Transfers recognised - capital		166 801	154 083	189 907	200 030	200 030	200 030	200 030	156 246	119 000	239 299
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		341 847	(5 942)	69 721	380 604	380 604	380 604	295 604	0	0	(0)
Taxation											
Surplus/(Deficit) after taxation		341 847	(5 942)	69 721	380 604	380 604	380 604	295 604	0	0	(0)

Attributable to minorities											
Surplus/(Deficit) attributable to municipality		341 847	(5 942)	69 721	380 604	380 604	380 604	295 604	0	0	(0)
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		341 847	(5 942)	69 721	380 604	380 604	380 604	295 604	0	0	(0)

Table A4 is the Budgeted Financial Performance, revenue per source and expenditure per type. The sources of revenue are property rates at R 180 514 000, service charges for electricity, water, sanitation and refuse. The budgeted revenue for rental of facilities is R 8 068 000 and the interest on outstanding debtors is R 86 119 000. The expenditure by type is divided in employee related costs which amounts to R 515 063 000 and remuneration of councilors at R 26 917 000. The budget expenditure to purchase bulk services is R 553 797 000.

FS184 Matjhabeng - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Council general		–	89 713	127 248	97 227	97 227	97 227	97 227	17 812	5 929	–
Vote 2 - Office of the Executive Mayor		–	–	–	–	–	–	–	–	–	–
Vote 3 - Office of the Speaker		–	–	–	–	–	–	–	–	–	–
Vote 4 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–
Vote 5 - Corporate Services		–	– 2	– 1	–	–	–	–	–	–	–
Vote 6 - Finance		–	055	500	–	–	–	–	–	–	–
Vote 7 - Human Resource		–	– 19	– 40	– 42	– 42	– 42	– 42	– 47	– 30	–
Vote 8 - Community Services		–	890	203	767	767	767	767	826	400	–
Vote 9 - Public Safety and Transport		–	7 498	–	–	–	–	–	5 000	1 189	–
Vote 10 - Economic Development		–	10 175	8 191	32 348	32 348	32 348	32 348	19 234	6 680	–
Vote 11 - Engineering Services		–	– 61	– 79	– 38	– 38	– 38	– 38	24 403	15 400	–
Vote 12 - Water/Sewerage		–	956	485	565	565	565	565	44 855	49 213	–
Vote 13 - Electricity		–	13 350	–	1 575	1 575	1 575	1 575	7 115	10 189	–
Vote 14 - Housing		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	–	204 637	256 627	212 482	212 482	212 482	212 482	166 246	119 000	–

Capital Expenditure - Standard											
Governance and administration		–	9 553	13 841	21 000	21 000	21 000	21 000	10 000	–	–
Executive and council			7 498	12 341	21 000	21 000	21 000	21 000	10 000		
Budget and treasury office			2 055	1 500							
Corporate services											
Community and public safety		–	27 387	40 203	42 767	42 767	42 767	42 767	52 826	31 589	–

Community and social services			19 890	40 203	42 767	42 767	42 767	42 767	22 962	19 400	
Sport and recreation			7 498						24 864	11 000	
Public safety									5 000	1 189	
Housing											
Health											
Economic and environmental services		–	10 175	8 191	32 348	32 348	32 348	32 348	43 638	22 080	–
Planning and development			10 175	8 191	32 348	32 348	32 348	32 348	19 234	6 680	
Road transport									24 403	15 400	
Environmental protection											
Trading services		–	75 306	79 485	40 140	40 140	40 140	40 140	51 970	59 402	–
Electricity			13 350	–	1 575	1 575	1 575	1 575	7 115	10 189	
Water			61 956	79 485	38 565	38 565	38 565	38 565	565	–	
Waste water management									44 290	49 213	
Waste management											
Other			82 216	114 907	76 227	76 227	76 227	76 227	7 812	5 929	
Total Capital Expenditure - Standard	3	–	204 637	256 627	212 482	212 482	212 482	212 482	166 246	119 000	–
Funded by:											
National Government			204 637	256 627	191 482	191 482	191 482	191 482	156 246	119 000	
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	–	204 637	256 627	191 482	191 482	191 482	191 482	156 246	119 000	–
Public contributions & donations	5										
Borrowing	6										
Internally generated funds					21 000	21 000	21 000	21 000	10 000	–	
Total Capital Funding	7	–	204 637	256 627	212 482	212 482	212 482	212 482	166 246	119 000	–

Table A5 gives the Budgeted Capital Expenditure by vote, standard classification as well as the funding. The budgeted capital expenditure amounts to R 166 246 000.

FS184 Matjhabeng - Table A6 Budgeted Financial Position

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS											
Current assets											
Cash		35 279	44 665	4 176	4 510	4 510	4 510	4 510	10 000	10 000	10 000
Call investment deposits	1	16 213	10 606	19 308	17 375	17 375	17 375	17 375	13 000	13 000	5 000
Consumer debtors	1	103 804	126 791	148 286	136 934	136 934	136 934	136 934	150 000	155 000	150 000
Other debtors		13 180	5 722	3 615	3 905	3 905	3 905	3 905	3 000	3 500	4 000
Current portion of long-term receivables											
Inventory	2	708 588	706 284	709 170	765 904	765 904	765 904	765 904	770 000	800 000	810 000
Total current assets		877 064	894 068	884 556	928 628	928 628	928 627	928 627	946 000	981 500	979 000
Non current assets											
Long-term receivables		24 804	29 891	3 832							
Investments				13 957	15 074	15 074	15 074	15 074	13 000		–

Investment property		314 080	283 310	377 915	408 148	408 148	408 148	408 148	400 000	410 000	410 000
Investment in Associate											
Property, plant and equipment	3	5 007 019	4 839 287	5 611 204	5 226 430	5 226 430	5 226 430	5 226 430	5 500 000	6 000 000	6 500 000
Agricultural											
Biological											
Intangible											
Other non-current assets					1 992	1 992	1 992	1 992			
Total non current assets		5 345 903	5 152 488	6 006 909	5 651 644	5 651 644	5 651 644	5 651 644	5 913 000	6 410 000	6 910 000
TOTAL ASSETS		6 222 967	6 046 556	6 891 465	6 580 272	6 580 272	6 580 271	6 580 271	6 859 000	7 391 500	7 889 000
LIABILITIES											
Current liabilities	-										
Bank overdraft	1			6 187					–	–	–
Borrowing	4	19 841	19 276	18 747	20 818	20 818	20 818	20 818	18 000	12 500	–
Consumer deposits		26 995	27 937	29 397	32 585	32 585	32 585	32 585	33 000	33 000	33 000
Trade and other payables	4	682 997	929 726	1 155 535	969 171	969 171	969 171	969 171	500 000	450 000	400 000
Provisions											
Total current liabilities		729 833	976 939	1 209 867	1 022 574	1 022 574	1 022 574	1 022 574	551 000	495 500	433 000
Non current liabilities											
Borrowing		8 816	1 195	–	1 291	1 291	1 291	1 291	–	–	–
Provisions		248 311	310 714	289 035	354 981	354 981	354 981	354 981	260 000	261 000	261 500
Total non current liabilities		257 126	311 909	289 035	356 272	356 272	356 272	356 272	260 000	261 000	261 500
TOTAL LIABILITIES		986 959	1 288 848	1 498 902	1 378 846	1 378 846	1 378 846	1 378 846	811 000	756 500	694 500
NET ASSETS	5	5 236 007	4 757 708	5 392 563	5 201 425	5 201 425	5 201 425	5 201 425	6 048 000	6 635 000	7 194 500
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		5 236 007	5 791 261	5 392 563	5 201 425	5 201 425	5 201 425	5 201 425	6 048 000	6 635 000	7 194 500
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	5 236 007	5 791 261	5 392 563	5 201 425	5 201 425	5 201 425	5 201 425	6 048 000	6 635 000	7 194 500

Table A7 is the Budgeted Financial Position. The total budgeted current assets is R 946 000 000, total non-current assets is R 5 913 000 000 thus the total budgeted assets are R 6 859 000 000. The total budgeted liabilities are R 811 000 000 and the net assets R 60 048 000 000.

FS184 Matjhabeng - Table A7 Budgeted Cash Flows

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		1 147 897	1 547 231	1 781 828	877 879	877 879	877 879	877 879	1 012 977	1 363 050	1 361 314
Government - operating	1				428 360	428 360	428 360	428 360	417 931	408 097	449 844
Government - capital	1				191 482	191 482	191 482	191 482	156 246	119 000	239 299
Interest		8 847	7 420	7 590	58 773	58 773	58 773	58 773			
Dividends		9	21	12							
Payments											

Suppliers and employees		(799 553)	(1 357 354)	(1 513 556)	(1 344 012)	(1 344 012)	(1 344 012)	(1 344 012)	(1 375 908)	(1 668 904)	(1 559 547)
Finance charges		(32 229)	(56 818)	(89 435)					(45 000)	(45 000)	(55 000)
Transfers and Grants	1			–							
NET CASH FROM/(USED) OPERATING ACTIVITIES		324 971	140 500	186 438	212 482	212 482	212 482	212 482	166 246	176 243	435 911
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE				–	5 000	5 000	5 000	5 000	–		
Decrease (Increase) in non-current debtors				–							
Decrease (increase) other non-current receivables			(97)								
Decrease (increase) in non-current investments		(4 417)	1 770	5 524							
Payments											
Capital assets		(309 888)	(127 282)	(173 316)	(20 000)	(20 000)	(20 000)	(20 000)	(166 246)	(119 000)	(239 299)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(314 306)	(125 609)	(167 792)	(15 000)	(15 000)	(15 000)	(15 000)	(166 246)	(119 000)	(239 299)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans				–							
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing		2 038	(5 505)	(65 422)	(4 000)	(4 000)	(4 000)	(4 000)	(3 600)	(3 600)	(3 600)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2 038	(5 505)	(65 422)	(4 000)	(4 000)	(4 000)	(4 000)	(3 600)	(3 600)	(3 600)
NET INCREASE/ (DECREASE) IN CASH HELD		12 704	9 385	(46 776)	193 482	193 482	193 482	193 482	(3 600)	53 643	193 012
Cash/cash equivalents at the year begin:	2	22 576	35 279	44 665	(2 111)	(2 111)	(2 111)	(2 111)	10 000	6 400	60 043
Cash/cash equivalents at the year end:	2	35 279	44 665	(2 111)	191 371	191 371	191 371	191 371	6 400	60 043	253 054

FS184 Matjhabeng - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	1	35 279	44 665	(2 111)	191 371	191 371	191 371	191 371	6 400	60 043	253 054
Other current investments > 90 days		16 213	10 606	19 408	(169 486)	(169 486)	(169 486)	(169 486)	16 600	(37 043)	(238 054)
Non current assets - Investments	1	–	–	13 957	15 074	15 074	15 074	15 074	13 000	–	–
Cash and investments available:		51 492	55 271	31 254	36 959	36 959	36 959	36 959	36 000	23 000	15 000
Application of cash and investments											
Unspent conditional transfers		45 478	13 547	78 537	14 630	14 630	14 630	14 630	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	455 506	634 410	817 831	855 954	855 954	855 954	855 954	385 863	304 227	269 024
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		500 984	647 957	896 367	870 584	870 584	870 584	870 584	385 863	304 227	269 024
Surplus(shortfall)		(449 491)	(592 686)	(865 113)	(833 625)	(833 625)	(833 625)	(833 625)	(349 863)	(281 227)	(254 024)

FS184 Matjhabeng - Table A9 Asset Management

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CAPITAL EXPENDITURE										
Total New Assets	1	–	178 909	221 308	191 482	–	166 057	16 615	–	–
Infrastructure - Road transport		–	76 216	99 710	76 227	–	76 227	–	–	–
Infrastructure - Electricity		–	13 350	–	1 575	–	1 575	–	–	–
Infrastructure - Water		–	3 710	4 990	13 140	–	13 140	–	–	–
Infrastructure - Sanitation		–	58 246	74 063	25 425	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	16 615	–	–
Infrastructure		–	*151 522*	*178 763*	*116 367*	–	*90 942*	*16 615*	–	–
Community		–	27 387	42 544	75 115	–	75 115	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	–	–	–	–	–	–	139 631	118 586	–
Infrastructure - Road transport		–	–	–	–	–	–	24 403	16 400	–
Infrastructure - Electricity		–	–	–	–	–	–	7 115	10 189	–
Infrastructure - Water		–	–	–	–	–	–	565	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	44 290	32 749	–
Infrastructure - Other		–	–	–	–	–	–	–	23 168	–
Infrastructure		–	–	–	–	–	–	*76 373*	*82 506*	–
Community		–	–	–	–	–	–	63 258	36 080	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		–	76 216	99 710	76 227	–	76 227	24 403	16 400	–
Infrastructure - Electricity		–	13 350	–	1 575	–	1 575	7 115	10 189	–
Infrastructure - Water		–	3 710	4 990	13 140	–	13 140	565	–	–
Infrastructure - Sanitation		–	58 246	74 063	25 425	–	–	44 290	32 749	–
Infrastructure - Other		–	–	–	–	–	–	16 615	23 168	–
Infrastructure		–	*151 522*	*178 763*	*116 367*	–	*90 942*	*92 988*	*82 506*	–
Community		–	27 387	42 544	75 115	–	75 115	63 258	36 080	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–

Intangibles		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	–	178 909	221 308	191 482	–	166 057	156 246	118 586	–
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport					1 530 278		1 530 278	1 530 278	1 530 278	1 530 278
Infrastructure - Electricity					636 086		636 086	636 086	636 086	636 086
Infrastructure - Water					14 853		14 853	14 853	14 853	14 853
Infrastructure - Sanitation					952 107		952 107	952 107	952 107	952 107
Infrastructure - Other					2 093 106		2 093 106	2 366 686	2 866 676	3 366 676
Infrastructure		–	–	–	*5 226 430*	–	*5 226 430*	*5 500 009*	*6 000 000*	*6 500 000*
Community										
Heritage assets										
Investment properties		314 080	283 310	377 915	408 148	408 148	408 148	400 000	410 000	410 000
Other assets										
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	314 080	283 310	377 915	5 634 578	408 148	5 634 578	5 900 009	6 410 000	6 910 000
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		33 837	290 534	260 464	23 000	23 000	23 000	235 405	236 000	237 000
Repairs and Maintenance by Asset Class	3	–	–	–	135 933	–	135 933	164 911	180 939	192 352
Infrastructure - Road transport		–	–	–	44 948	–	44 948	49 705	53 682	57 976
Infrastructure - Electricity		–	–	–	36 706	–	36 706	38 233	39 982	44 595
Infrastructure - Water		–	–	–	42 889	–	42 889	19 998	22 153	23 925
Infrastructure - Sanitation		–	–	–	–	–	–	24 674	26 093	28 181
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	*124 543*	–	*124 543*	*132 611*	*141 910*	*154 677*
Community		–	–	–	11 390	–	11 390	32 300	39 029	37 675
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		33 837	290 534	260 464	158 933	23 000	158 933	400 315	416 939	429 352
Renewal of Existing Assets as % of total capex		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*89.4%*	*100.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*59.3%*	*50.2%*	*0.0%*
R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*2.6%*	*0.0%*	*2.6%*	*3.0%*	*3.0%*	*3.0%*
Renewal and R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*2.0%*	*0.0%*	*2.0%*	*5.0%*	*5.0%*	*3.0%*

FS184 Matjhabeng - Table A10 Basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets	1									
Water:										
Piped water inside dwelling		79 276	79 276	79 276	79 276		79 276	79 276	79 276	79 276
Piped water inside yard (but not in dwelling)		40 406	40 406	40 406	40 406		40 406	40 406	40 406	40 406
Using public tap (at least min.service level)	2	9 190	9 190	9 190	9 190		9 190	9 190	9 190	9 190
Other water supply (at least min.service level)	4	2 749	2 749	2 749	2 749		2 749	2 749	2 749	2 749
Minimum Service Level and Above sub-total		131 621	131 621	131 621	131 621	–	131 621	131 621	131 621	131 621
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	131 621	131 621	131 621	131 621	–	131 621	131 621	131 621	131 621
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		103 172	103 172	103 172	103 172		103 172	103 172	103 172	103 172
Flush toilet (with septic tank)		1 718	1 718	1 718	1 718		1 718	1 718	1 718	1 718
Chemical toilet										
Pit toilet (ventilated)		244	244	244	244		244	244	244	244
Other toilet provisions (> min.service level)		8 922	8 922	8 922	8 922		8 922	8 922	8 922	8 922
Minimum Service Level and Above sub-total		114 056	114 056	114 056	114 056	–	114 056	114 056	114 056	114 056
Bucket toilet		14 600	14 600	14 600	14 600		14 600	14 600	14 600	14 600
Other toilet provisions (< min.service level)										
No toilet provisions		2 792	2 792	2 792	2 792		2 792	2 792	2 792	2 792
Below Minimum Service Level sub-total		17 392	17 392	17 392	17 392	–	17 392	17 392	17 392	17 392
Total number of households	5	131 448	131 448	131 448	131 448	–	131 448	131 448	131 448	131 448
Energy:										
Electricity (at least min.service level)		115 486	115 486	115 486	115 486		115 486	115 486	115 486	115 486
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		115 486	115 486	115 486	115 486	–	115 486	115 486	115 486	115 486
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources		16 136	16 136	16 136	16 136		16 136	16 136	16 136	16 136
Below Minimum Service Level sub-total		16 136	16 136	16 136	16 136	–	16 136	16 136	16 136	16 136
Total number of households	5	131 622	131 622	131 622	131 622	–	131 622	131 622	131 622	131 622
Refuse:										
Removed at least once a week		117 284	117 284	117 284	117 284		117 284	117 284	117 284	117 284
Minimum Service Level and Above sub-total		117 284	117 284	117 284	117 284	–	117 284	117 284	117 284	117 284
Removed less frequently than once a week		176	176	176	176		176	176	176	176
Using communal refuse dump		1 528	1 528	1 528	1 528		1 528	1 528	1 528	1 528
Using own refuse dump		10 313	10 313	10 313	10 313		10 313	10 313	10 313	10 313
Other rubbish disposal		117	117	117	117		117	117	117	117
No rubbish disposal		2 204	2 204	2 204	2 204		2 204	2 204	2 204	2 204

Below Minimum Service Level sub-total		14 338	14 338	14 338	14 338	–	14 338	14 338	14 338	14 338
Total number of households	5	131 622	131 622	131 622	131 622	–	131 622	131 622	131 622	131 622
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		20 000	20 000	20 000	28 174		28 174	29 000	29 000	29 000
Sanitation (free minimum level service)		20 000	20 000	20 000	28 174		28 174	29 000	29 000	29 000
Electricity/other energy (50kwh per household per month)		15 000	15 000	15 000	914		914	1 000	1 000	1 000
Refuse (removed at least once a week)		20 000	20 000	20 000	28 174		28 174	29 000	29 000	29 000
Cost of Free Basic Services provided (R'000)	8				1 618		1 618	1 700	1 700	1 700
Water (6 kilolitres per household per month)					1 618		1 618	1 700	1 700	1 700
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)					1 618		1 618	1 700	1 700	1 700
Total cost of FBS provided (minimum social package)		–	–	–	4 855	–	4 855	5 100	5 100	5 100
Highest level of free service provided										
Property rates (R value threshold)					75 000		75 000	75 000	75 000	75 000
Water (kilolitres per household per month)					6		6	6	6	6
Sanitation (kilolitres per household per month)					6		6	6	6	6
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)					50		50	50	50	50
Refuse (average litres per week)										

Quality Certificate

I, ……., Municipal Manager of ……,

hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print name: …….

Municipal Manager of …… (FS184)

Signature: ……

Date: …….

PART 2 – SUPPORTING DOCUMENTATION

2.1 OVERVIEW OF THE BUDGET PROCESS

This chapter provides an overview of the Budget Process, as well as an overview of the current financial position and the various challenges it faces in the year ahead.

THE BUDGET PROCESS

Budgeting is the central process of prioritising service delivery and the management of functions within the Municipality. That prioritising is perhaps the single most important contribution that Council makes in setting the direction of the organisation and represents a principle management responsibility. The developing of the budget begins with the Integrated Development Plan (IDP), which is a community driven document, where the citizens of Matjhabeng get an opportunity to communicate their needs and desires to their representatives on Council. This document, which is linked to the Budget, forms the 'wish list' for projects, and service delivery items for the Municipality to consider as it develops the Budget. The challenge then facing the Municipality is finding the means to deliver on the 'wish list' to the community while also maintaining existing programs and services while addressing the current service needs to meet increasing demands. The process is managed by a series of transparent meetings and discussions between management, Council, and the community until a final Budget is passed in May/June of each year. That Budget then represents the legal, and directional spending limits for the Municipality for the Budget Year.

The budget cycle is a continuous process of planning, implementing, monitoring and reporting.

The Municipal Finance Management Act (56 of 2003) (MFMA) provides that the involvement of Council in the budgeting and financial management process must be:-

- ✓ Consideration of the views of the local community and any organ of state that made submissions on the tabled budget
- ✓ Give the mayor an opportunity to respond to any submissions and if necessary revise the budget.
- ✓ Consider approval of the budget at least 30 days before the start of the budget year.
- ✓ Approve the budget before the start of the budget year.
- ✓

By focusing on these critical aspects, Councillors will be able to provide appropriate political leadership and direction to the Municipality's operations, oversee the preparation of budgets and oversee the achievement of financial and non-financial objectives expressed in the budget and IDP.

The Budget Process is guided by the following phases:-

- ✓ Revision of the Integrated Development Plan
- ✓ Development of Budget Policies and Guidelines
- ✓ Preparation and submission of departmental budgets
- ✓ Preparation of the draft annual budget
- ✓ Revision of the budget by the Budget Advisory Committee

- ✓ Revision of the budget by the Mayoral Committee
- ✓ Community Consultations
- ✓ Budget approval and
- ✓ Budget implementation

2.2 **OVERVIEW OF THE BUDGET POLICIES**

Recommended Budget Policies

Policy # 1 - Budget Sustainability

Background. Sustainability is the notion that current economic and consumption patterns should not reduce opportunities for future generations by depleting or impairing resources. The driving force behind sustainability is the recognition that, our communities' natural capital is limited. Sustainability demands balance among economy, environment, and community. Emphasizing any one of these factors over the others causes an imbalance in future equity and undermines the ability to support current business practices over the long term. Many businesses worldwide have demonstrated that they can operate profitably while employing sustainable practices. Similarly, many governments have adopted and implemented sustainable policies and business practices. Through the power of example, the public sector must continue to lead the way toward a sustainable future. Standing at the vortex of the policymaking process, government has an important role to play in this critical effort.

Recommendation:

That the issue of sustainability is considered a core value in setting organizational policy and establishing business practices in all areas of public finance. Accordingly, it is recommended that Matjhabeng Municipality adopt the following actions:

A. Public Policy:

- Incorporate a commitment to sustainability into mission and value statements.
- Develop organizational goals that reflect sustainability principles at the departmental levels.
- Encourage policy development that supports the environmental sustainability of the Municipality
- Implement policies encouraging or requiring the use of products certified as sustainable and/or environmentally friendly.
- Evaluate how the Municipality tax structure affects its goals for a healthy economy, a healthy environment, and social fairness.
- Form partnerships with other government agencies and with the private and not-for-profit sectors that promote sustainability**.**

B. Budget and Management:

- Develop budget processes that reflect sustainability goals and objectives, measure government performance in realizing those goals and objectives, and benchmark such performance against comparable Municipalities and/or accepted standards.
- Consider financing and capital planning processes that systematically identify future costs and allocate those costs equitably across generations. The use of life-cycle costing and similar analytical tools is advised.

C. Sustainable Business Practices:

- Implement purchasing practices that support the procurement of sustainable and recycled goods and services consistent with the Municipality financial plans and resources.
- Promote the use of products certified by reputable third-party organizations.
- Develop sustainability principles and guidelines for facility and infrastructure development. Adopt green building standards, for construction projects.
- Adopt policies that promote sustainable business practices in governmental operations, such as fleet management, building maintenance, and parks and green space. Consider adopting guidelines established by independent organizations.
- Implement practices and procedures that reduce waste, carbon dioxide emissions, and reliance on non-renewable resources; promote recycling and reuse; and minimize employee exposure to hazardous materials.
- Educate and inform employees of the importance of sustainable practices and offer suggestions they can employ in the workplace.
- Report on sustainable business practices and goals in annual reports, budget documents, and other core communications.
- Include sustainability in job descriptions and performance reviews.

Policy # 2 – Financial Planning Policies

Background.

The development and adoption of Financial Policies form the framework for the preparation of Operating and Capital Budgets that encompasses the broad scope of governmental planning and

decision-making with regard to the use of resources. The policies included are those considered fundamental to the budget process and the long-term financial sustainability of Matjhabeng.

The Municipality's adopted financial policies should be used to frame major policy initiatives and be summarized in the budget document.

It is further recommended that these policies, along with any others that may be adopted, be reviewed during the budget process. Finance staff should review the policies to ensure continued relevance and to identify any gaps that should be addressed with new policies. The results of the review should be shared with the Council during the review of the proposed budget.

These policies address both the need for a long-term view and the fundamental principle of a balanced budget. At a minimum, the Municipality should adopt policies that support**.**

Recommendation:

A. **Balanced Budget - That** Matjhabeng Municipality adopt the policy of commitment to a balanced operating and capital budget under normal circumstances, and provides for disclosure when a deviation from a balanced budget is planned or when it occurs.

B. **Long-Range Planning** - That Matjhabeng Municipality adopt a policy(s) that supports a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets. This requires that the long tern financial impact of all budget decisions be included in the budgets including maintenance cost of new infrastructure.

C. **Asset Management -** That Matjhabeng Municipality adopt a policy that assess the condition of all major capital assets and plan for the ongoing financial commitments required to maximize the public's benefit and in accordance with GAMAP policy.

D. **Linkage of the IDP and Capital Budget** - **That** Matjhabeng Municipality adopt a policy whereby only projects identified in the IDP be included in the Capital Budget

E. **Separate Multi-year Capital Budget** – That Matjhabeng adopt a policy of preparing a separate 3 year Capital budget that includes financing plans to ensure a balanced Capital Budget.

F. **Total cost of Capital Projects** – That Matjhabeng Municipality adopt a policy where Council must consider the total cost covering all financial years until the project is operational and must consider the impact of future costs and revenues on the operational budget.

Policy # 3 – Budget Policy

Background

The Adoption of Budget Policies forms the framework upon which the Revenues and Expenditures of the Operating and Capital Budgets are constructed. This framework ensures the budgets are compiled using realistic assumptions. They also ensure that the budget estimates are sustainable in future years.

A. **Revenue Policies -** That Matjhabeng Municipality adopt the policy of budgeting for revenue projections that can realistically be collected and are sustainable. Understanding the revenue stream is essential to prudent planning. This policy seeks stability to avoid potential service disruptions caused by revenue shortfalls. At a minimum Matjhabeng should have policies that address:

- **Revenue Diversification** - That Matjhabeng adopt a policy that encourages a diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources.

- **Tariffs** – That Matjhabeng adopt a policy that identify the manner in which tariffs are set and the extent to which they cover the cost of the service provided.
- **Use of One-time Revenues** – That Matjhabeng adopt a policy of discouraging the use of one-time revenues for ongoing expenditures and that all one time revenues are used to fund one-time expenditures.
- **Use of Unpredictable Revenues** – That Matjhabeng adopt a policy where on the collection of major revenue sources it considers unpredictable, a corresponding allowance for non collection be included in the Budget.
- **Revenue Management** – That Matjhabeng municipality adopt a policy that the approved credit control policy will be enforced to ensure a high rate of collection of the revenues owing to the Municipality

B. **Expenditure Policies -** The expenditures of the Municipality define the ongoing public service commitment. Prudent expenditure planning and accountability will ensure fiscal stability. At a minimum Matjhabeng should have policies that address:

- **Appropriation of funds for expenditure –** That Matjhabeng Municipality adopt a policy by which it incurs only those expenditures that are approved in the Budget and within the limits of the amounts appropriated for different votes in the approved Budget
- **Debt Capacity, Issuance, and Management** – That Matjhabeng Municipality adopt a policy that specifies appropriate uses for debt and identifies the maximum amount of debt and debt service is no greater than 20% of Gross Operating Expenditure.
- **Reserve or Stabilization Accounts** - That Matjhabeng adopt a policy to maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. That this Reserve be capped at a maximum of 20% of Gross Operating Expenditures and be funded from any cash surpluses generated.
- **Operating/Capital Expenditure Accountability** - That Matjhabeng adopt a policy to compare actual expenditures to budget on a monthly basis and that staff be required to recommend actions that will bring into balance, if necessary.
- **Salary and Allowance costs** – That Matjhabeng adopt a policy whereby the cost of salaries and allowances do not exceed 36 % of Gross operating costs and that this policy be phased in over the next three years.

FS184 Matjhabeng - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		200 362	152 398	176 827	162 236	162 236	162 236	162 236	180 514	194 955	210 552
less Revenue Foregone											
Net Property Rates		200 362	152 398	176 827	162 236	162 236	162 236	162 236	180 514	194 955	210 552
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		335 534	390 076	394 390	619 151	619 151	619 151	619 151	664 906	744 695	804 270
less Revenue Foregone											
Net Service charges - electricity revenue		335 534	390 076	394 390	619 151	619 151	619 151	619 151	664 906	744 695	804 270
Service charges - water revenue	6										
Total Service charges - water revenue		179 833	180 166	214 470	188 507	188 507	188 507	188 507	196 047	196 047	211 731
less Revenue Foregone											
Net Service charges - water revenue		179 833	180 166	214 470	188 507	188 507	188 507	188 507	196 047	196 047	211 731
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		88 274	101 055	106 640	109 332	109 332	109 332	109 332	115 346	124 573	134 539
less Revenue Foregone											
Net Service charges - sanitation revenue		88 274	101 055	106 640	109 332	109 332	109 332	109 332	115 346	124 573	134 539
Service charges - refuse revenue	6										
Total refuse removal revenue		54 347	63 934	67 411	61 528	61 528	61 528	61 528	64 912	70 104	75 713
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		54 347	63 934	67 411	61 528	61 528	61 528	61 528	64 912	70 104	75 713
Other Revenue by source											
Rental of facilites and equipment		–	–	–	–	–	–	–			
Interest (trading)		–	–	–	–	–	–	–			
Fines		–	–	–	–	–	–	–			
Licenses and permits		–	–	–	–	–	–	–			
Grants and subsidies		–	–	–	–	–	–	–	–	–	–
Agency fees		–	–	–	–	–	–	–			
Commissions received		543	8 273	9 071	–	–	–	–			
Interest (investment)		–	–	–	–	–	–	–			
Dividends received		–	–	–	–	–	–	–			
Other income		25 233	19 349	21 148	22 960	22 960	22 960	22 960	35 091	39 515	42 676
	3										
Total 'Other' Revenue	1	25 776	27 621	30 218	22 960	22 960	22 960	22 960	35 091	39 515	42 676
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	234 234	270 302	277 772	294 548	294 548	294 548	294 548	342 249	380 208	410 626
Pension and UIF Contributions		61 477	39 084	41 162	44 235	44 235	44 235	44 235	63 185	68 240	73 699
Medical Aid Contributions			32 707	34 487	27 424	27 424	27 424	27 424	32 534	35 397	38 229
Overtime		37 076	37 367	35 796	41 064	41 064	41 064	41 064	26 251	28 352	30 620
Performance Bonus					–	–	–	–			

Motor Vehicle Allowance			16 253	21 355	18 326	18 326	18 326	18 326	30 318	32 744	35 363
Cellphone Allowance					162	162	162	162			
Housing Allowances		2 313	2 330	3 335	2 184	2 184	2 184	2 184	2 364	2 553	2 757
Other benefits and allowances		20 649	16 738	14 482	58 158	58 158	58 158	58 158	17 904	19 337	20 884
Payments in lieu of leave		17 657	11 743	5 629	15 711	15 711	15 711	15 711			
Long service awards		434	1 035	1 149					256	276	299
Post-retirement benefit obligations	4	15 324	34 823								
sub-total	5	389 163	462 381	435 167	501 812	501 812	501 812	501 812	515 063	567 107	612 476
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	389 163	462 381	435 167	501 812	501 812	501 812	501 812	515 063	567 107	612 476
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		33 837	290 534	260 464	23 000	23 000	23 000	23 000	235 405	236 000	237 000
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	33 837	290 534	260 464	23 000	23 000	23 000	23 000	235 405	236 000	237 000
Bulk purchases											
Electricity Bulk Purchases		231 024	289 384	325 771	260 488	260 488	260 488	260 488	303 833	324 832	350 819
Water Bulk Purchases		205 014	234 430	270 394	214 304	214 304	214 304	214 304	249 964	269 962	291 558
Total bulk purchases	1	436 038	523 814	596 165	474 792	474 792	474 792	474 792	553 797	594 794	642 377
Transfers and grants											
Cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	–	–	–	–	–	–	–	–	–	–
Contracted services											
Contracted services		2 727	106 761	104 460	7 500	7 500	7 500	7 500	8 000	8 000	8 000

sub-total	1	2 727	106 761	104 460	7 500	7 500	7 500	7 500	8 000	8 000	8 000
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		2 727	106 761	104 460	7 500	7 500	7 500	7 500	8 000	8 000	8 000
Other Expenditure By Type	-										
Collection costs											
Contributions to 'other' provisions											
Consultant fees											
Audit fees											
General expenses	3	154 304	118 178	157 966	148 352	148 352	148 352	148 352	152 220	165 231	179 090
List Other Expenditure by Type											
Total 'Other' Expenditure	1	154 304	118 178	157 966	148 352	148 352	148 352	148 352	152 220	165 231	179 090

Repairs and Maintenance by Expenditure Item	8										
Employee related costs											
Other materials											
Contracted Services											
Other Expenditure		97 642	39 395	36 288	158 326	158 326	158 326	158 326	164 911	185 701	200 557
Total Repairs and Maintenance Expenditure	9	97 642	39 395	36 288	158 326	158 326	158 326	158 326	164 911	185 701	200 557

FS184 Matjhabeng - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS											
Call investment deposits											
Call deposits < 90 days		16 213	10 606	19 308	17 375	17 375	17 375	17 375	13 000	13 000	5 000
Other current investments > 90 days											
Total Call investment deposits	2	16 213	10 606	19 308	17 375	17 375	17 375	17 375	13 000	13 000	5 000
Consumer debtors											
Consumer debtors		103 804	126 791	148 286	136 934	136 934	136 934	136 934	200 000	200 000	200 000
Less: Provision for debt impairment									(50 000)	(45 000)	(50 000)
Total Consumer debtors	2	103 804	126 791	148 286	136 934	136 934	136 934	136 934	150 000	155 000	150 000
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		5 007 019	4 839 287	5 611 204	5 226 430	5 226 430	5 226 430	5 226 430	5 500 000	6 000 000	6 500 000
Leases recognised as PPE	3										
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	5 007 019	4 839 287	5 611 204	5 226 430	5 226 430	5 226 430	5 226 430	5 500 000	6 000 000	6 500 000
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		19 841	19 276	18 747	20 818	20 818	20 818	20 818	18 000	12 500	–
Total Current liabilities - Borrowing		19 841	19 276	18 747	20 818	20 818	20 818	20 818	18 000	12 500	–
Trade and other payables											
Trade and other creditors		637 519	883 834	1 069 985	954 541	954 541	954 541	954 541	500 000	450 000	400 000
Unspent conditional transfers		45 478	13 547	78 537	14 630	14 630	14 630	14 630	–	–	–
VAT		–	32 346	7 013	–						
Total Trade and other payables	2	682 997	929 726	1 155 535	969 171	969 171	969 171	969 171	500 000	450 000	400 000
Non current liabilities - Borrowing											
Borrowing	4	1 770									
Finance leases (including PPP asset element)		7 045	1 195		1 291	1 291	1 291	1 291			
Total Non current liabilities - Borrowing		8 816	1 195	–	1 291	1 291	1 291	1 291	–	–	–
Provisions - non-current											
Retirement benefits		189 827	224 650	282 485	262 032	262 032	262 032	262 032	250 000	250 000	250 000
List other major provision items											
Refuse landfill site rehabilitation		58 484	86 064	6 550	92 949	92 949	92 949	92 949	10 000	11 000	11 500
Other											
Total Provisions - non-current		248 311	310 714	289 035	354 981	354 981	354 981	354 981	260 000	261 000	261 500
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance											
GRAP adjustments											

Restated balance		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		341 847	(5 942)	69 721	380 604	380 604	380 604	295 604	0	0	(0)
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	341 847	(5 942)	69 721	380 604	380 604	380 604	295 604	0	0	(0)
Reserves	-										
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	341 847	(5 942)	69 721	380 604	380 604	380 604	295 604	0	0	(0)

Total capital expenditure includes expenditure on nationally significant priorities:

FS184 Matjhabeng - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
RMB Asset Management		12	Guarantee Investment	Yes	fixed	14.94			10 December 2013	16 116	2 580			18 695
RMB Asset Management		12	Guarantee Investment	Yes	fixed	14.86			19 October 2015	11 780	1 875			13 655
Absa 2059440982		12	Fixed Deposit	Yes	fixed	5.06			30 April 2012	10 106	9 579			19 685
Absa 2059359440		12	Fixed Deposit	Yes	fixed	5.42			28 September 2011	500	27			527
														–
														–
														–
Municipality sub-total										38 502		–	–	52 562

FS184 Matjhabeng - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2010/11 Audited Outcome	2011/12 Audited Outcome	2012/13 Audited Outcome	Current Year 2013/14 Original Budget	 Adjusted Budget	 Full Year Forecast	2014/15 Medium Term Revenue & Expenditure Framework Budget Year 2014/15	 Budget Year +1 2015/16	 Budget Year +2 2016/17
Parent municipality										
Long-Term Loans (annuity/reducing balance)			17 380	18 591	14 991	–	14 991	11 391	7 791	4 191
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases			7 073	210	–		–	–	–	–
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	24 453	18 801	14 991	–	14 991	11 391	7 791	4 191

FS184 Matjhabeng - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		360 917	392 632	432 948	427 360	–	427 360	417 931	402 580	1 700
Local Government Equitable Share		358 900	390 659	430 648	424 920		424 920	415 397	399 963	
Finance Management		1 000	1 450	1 500	1 550		1 550	1 600	1 650	1 700
Municipal Systems Improvement		1 017	523	800	890		890	934	967	
Other transfers/grants [insert description]										
Provincial Government:		–	–	–	–	–	–	–	–	–
Other transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Operating Transfers and Grants	5	360 917	392 632	432 948	427 360	–	427 360	417 931	402 580	1 700
Capital Transfers and Grants										
National Government:		–	154 083	153 829	189 907	–	189 907	156 246	118 586	–
Municipal Infrastructure Grant (MIG)			154 083	153 829	189 907		189 907	156 246	118 586	
Other capital transfers/grants [insert desc]										
Provincial Government:		–	9 741	5 353	–	–	–	–	–	–
Department of Water and Environmental Aff			9 741	5 353						
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	1 265	6 137	–	–	–	–	–	–
Intergrated national electrification Programme			1 265	6 137						
Total Capital Transfers and Grants	5	–	165 089	165 319	189 907	–	189 907	156 246	118 586	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS		360 917	557 721	598 267	617 267	–	617 267	574 177	521 166	1 700

FS184 Matjhabeng - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		360 917	392 632	432 948	427 360	–	427 360	417 931	402 580	1 700
Local Government Equitable Share		358 900	390 659	430 648	424 920		424 920	415 397	399 963	
Finance Management		1 000	1 450	1 500	1 550		1 550	1 600	1 650	1 700
Municipal Systems Improvement		1 017	523	800	890		890	934	967	
Other transfers/grants [insert description]										
Provincial Government:		–	–	–	–	–	–	–	–	–
Other transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total operating expenditure of Transfers and Grants:		360 917	392 632	432 948	427 360	–	427 360	417 931	402 580	1 700
Capital expenditure of Transfers and Grants										
National Government:		–	154 083	153 829	189 907	–	189 907	156 246	118 586	–
Municipal Infrastructure Grant (MIG)			154 083	153 829	189 907		189 907	156 246	118 586	
Other capital transfers/grants [insert desc]										
Provincial Government:		–	9 741	5 353	–	–	–	–	–	–
Department of Water and Environmental Aff			9 741	5 353						
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	1 265	6 137	–	–	–	–	–	–
Intergrated national electrification Programme			1 265	6 137						

Total capital expenditure of Transfers and Grants		–	165 089	165 319	189 907	–	189 907	156 246	118 586	–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		360 917	557 721	598 267	617 267	–	617 267	574 177	521 166	1 700

FS184 Matjhabeng - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source	-															
Property rates		15 043	15 043	15 043	15 043	15 043	15 043	15 043	15 043	15 043	15 043	15 043	15 042	180 514	194 955	210 552
Property rates - penalties & collection charges													–	–	–	–
Service charges - electricity revenue		55 409	55 409	55 409	55 409	55 409	55 409	55 409	55 409	55 409	55 409	55 409	55 407	664 906	744 695	804 270
Service charges - water revenue		16 337	16 337	16 337	16 337	16 337	16 337	16 337	16 337	16 337	16 337	16 337	16 340	196 047	196 047	211 731
Service charges - sanitation revenue		9 612	9 612	9 612	9 612	9 612	9 612	9 612	9 612	9 612	9 612	9 612	9 614	115 346	124 573	134 539
Service charges - refuse revenue		5 409	5 409	5 409	5 409	5 409	5 409	5 409	5 409	5 409	5 409	5 409	5 412	64 912	70 104	75 713
Service charges - other													–	–	–	–
Rental of facilities and equipment		672	672	672	672	672	672	672	672	672	672	672	676	8 068	9 085	9 812
Interest earned - external investments													–	–	–	–
Interest earned - outstanding debtors		7 177	7 177	7 177	7 177	7 177	7 177	7 177	7 177	7 177	7 177	7 177	7 172	86 119	95 313	102 939
Dividends received													–	–	–	–
Fines													6 892	6 892	7 761	8 382
Licences and permits													–	–	–	–
Agency services													–	–	–	–
Transfers recognised - operational		34 828	34 828	34 828	34 828	34 828	34 828	34 828	34 828	34 828	34 828	34 828	34 823	417 931	408 097	449 844
Other revenue		2 924	2 924	2 924	2 924	2 924	2 924	2 924	2 924	2 924	2 924	2 924	2 926	35 091	39 515	42 676
Gains on disposal of PPE													–	–	–	–
Total Revenue (excluding capital transfers and contributions)		147 411	147 411	147 411	147 411	147 411	147 411	147 411	147 411	147 411	147 411	147 411	154 305	1 775 825	1 890 146	2 050 458
Expenditure By Type	-															
Employee related costs		42 922	42 922	42 922	42 922	42 922	42 922	42 922	42 922	42 922	42 922	42 922	42 921	515 063	567 107	612 476
Remuneration of councillors		2 243	2 243	2 243	2 243	2 243	2 243	2 243	2 243	2 243	2 243	2 243	2 244	26 917	29 071	31 396
Debt impairment		28 743	28 743	28 743	28 743	28 743	28 743	28 743	28 743	28 743	28 743	28 743	28 745	344 918	340 243	490 911
Depreciation & asset impairment		19 617	19 617	19 617	19 617	19 617	19 617	19 617	19 617	19 617	19 617	19 617	19 618	235 405	236 000	237 000
Finance charges		7 979	7 979	7 979	7 979	7 979	7 979	7 979	7 979	7 979	7 979	7 979	7 982	95 751	68 701	88 507
Bulk purchases		46 150	46 150	46 150	46 150	46 150	46 150	46 150	46 150	46 150	46 150	46 150	46 147	553 797	594 794	642 377
Other materials													–	–	–	–
Contracted services		667	667	667	667	667	667	667	667	667	667	667	663	8 000	8 000	8 000
Transfers and grants													–	–	–	–
Other expenditure		12 685	12 685	12 685	12 685	12 685	12 685	12 685	12 685	12 685	12 685	12 685	12 685	152 220	165 231	179 090
Loss on disposal of PPE													–	–	–	–
Total Expenditure		161 006	161 006	161 006	161 006	161 006	161 006	161 006	161 006	161 006	161 006	161 006	161 005	1 932 071	2 009 146	2 289 757
Surplus/(Deficit)		(13 595)	(13 595)	(13 595)	(13 595)	(13 595)	(13 595)	(13 595)	(13 595)	(13 595)	(13 595)	(13 595)	(6 700)	(156 246)	(119 000)	(239 299)
Transfers recognised - capital		13 595	13 595	13 595	13 595	13 595	13 595	13 595	13 595	13 595	13 595	13 595	6 701	156 246	119 000	239 299
Contributions recognised - capital													–	–	–	–
Contributed assets													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		0	(0)	(0)	(0)	–	–	–	–	–	–	–	1	0	0	(0)
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–

Surplus/(Deficit)	1	0	(0)	(0)	(0)	–	–	–	–	–	–	–	1	0	0	(0)

FS184 Matjhabeng - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote	-															
Vote 1 - Council general		50 182	50 182	50 182	50 182	50 182	50 182	50 182	50 182	50 182	50 182	50 182	50 183	602 188	558 640	723 209
Vote 2 - Office of the Executive Mayor													–	–	–	–
Vote 3 - Office of the Speaker													–	–	–	–
Vote 4 - Office of the Municipal Manager		4 893	4 893	4 893	4 893	4 893	4 893	4 893	4 893	4 893	4 893	4 893	4 893	58 712	65 715	70 972
Vote 5 - Corporate Services		912	912	912	912	912	912	912	912	912	912	912	912	10 946	12 326	13 312
Vote 6 - Finance		18 063	18 063	18 063	18 063	18 063	18 063	18 063	18 063	18 063	18 063	18 063	18 063	216 759	234 506	253 267
Vote 7 - Human Resource													–	–	–	–
Vote 8 - Community Services		5 409	5 409	5 409	5 409	5 409	5 409	5 409	5 409	5 409	5 409	5 409	5 409	64 912	70 104	75 713
Vote 9 - Public Safety and Transport		188	188	188	188	188	188	188	188	188	188	188	188	2 256	2 540	2 744
Vote 10 - Economic Development													–	–	–	–
Vote 11 - Engineering Services													–	–	–	–
Vote 12 - Water/Sewerage		25 949	25 949	25 949	25 949	25 949	25 949	25 949	25 949	25 949	25 949	25 949	25 949	311 393	320 621	346 270
Vote 13 - Electricity		55 409	55 409	55 409	55 409	55 409	55 409	55 409	55 409	55 409	55 409	55 409	55 409	664 906	744 695	804 270
Vote 14 - Housing													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Revenue by Vote		161 006	161 006	161 006	161 006	161 006	161 006	161 006	161 006	161 006	161 006	161 006	161 005	1 932 072	2 009 146	2 289 757
Expenditure by Vote to be appropriated	-															
Vote 1 - Council general		3 941	3 941	3 941	3 941	3 941	3 941	3 941	3 941	3 941	3 941	3 941	3 942	47 290	51 073	55 159
Vote 2 - Office of the Executive Mayor		1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	16 770	18 111	19 560
Vote 3 - Office of the Speaker		261	261	261	261	261	261	261	261	261	261	261	261	3 126	3 376	3 647
Vote 4 - Office of the Municipal Manager		4 108	4 108	4 108	4 108	4 108	4 108	4 108	4 108	4 108	4 108	4 108	4 108	49 297	53 241	57 500
Vote 5 - Corporate Services		4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 441	53 285	57 548	62 152
Vote 6 - Finance		9 247	9 247	9 247	9 247	9 247	9 247	9 247	9 247	9 247	9 247	9 247	9 247	110 958	119 835	129 422
Vote 7 - Human Resource		813	813	813	813	813	813	813	813	813	813	813	813	9 760	10 541	11 384
Vote 8 - Community Services		18 545	18 545	18 545	18 545	18 545	18 545	18 545	18 545	18 545	18 545	18 545	18 545	222 538	162 850	175 879
Vote 9 - Public Safety and Transport		8 966	8 966	8 966	8 966	8 966	8 966	8 966	8 966	8 966	8 966	8 966	8 966	107 592	116 199	125 495
Vote 10 - Economic Development		4 550	4 550	4 550	4 550	4 550	4 550	4 550	4 550	4 550	4 550	4 550	4 549	54 596	58 963	63 680
Vote 11 - Engineering Services		12 403	12 403	12 403	12 403	12 403	12 403	12 403	12 403	12 403	12 403	12 403	12 403	148 835	160 742	173 601
Vote 12 - Water/Sewerage		49 215	49 215	49 215	49 215	49 215	49 215	49 215	49 215	49 215	49 215	49 215	49 215	590 580	637 826	808 731
Vote 13 - Electricity		41 411	41 411	41 411	41 411	41 411	41 411	41 411	41 411	41 411	41 411	41 411	41 411	496 932	536 687	579 622
Vote 14 - Housing		1 709	1 709	1 709	1 709	1 709	1 709	1 709	1 709	1 709	1 709	1 709	1 709	20 511	22 152	23 924

Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Expenditure by Vote		161 006	161 006	161 006	161 006	161 006	161 006	161 006	161 006	161 005	161 005	161 005	161 008	1 932 072	2 009 146	2 289 757
Surplus/(Deficit) before assoc.		0	0	0	0	0	0	0	0	1	1	1	(3)	0	0	(0)
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	0	0	0	0	0	0	0	0	1	1	1	(3)	0	0	(0)

FS184 Matjhabeng - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Council general		1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	17 812	5 929	–
Vote 2 - Office of the Executive Mayor													–	–	–	–
Vote 3 - Office of the Speaker													–	–	–	–
Vote 4 - Office of the Municipal Manager													–	–	–	–
Vote 5 - Corporate Services													–	–	–	–
Vote 6 - Finance													–	–	–	–
Vote 7 - Human Resource													–	–	–	–
Vote 8 - Community Services		3 986	3 986	3 986	3 986	3 986	3 986	3 986	3 986	3 986	3 986	3 986	3 986	47 826	30 400	–
Vote 9 - Public Safety and Transport		417	417	417	417	417	417	417	417	417	417	417	417	5 000	1 189	–
Vote 10 - Economic Development		1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	19 234	6 680	–
Vote 11 - Engineering Services		2 034	2 034	2 034	2 034	2 034	2 034	2 034	2 034	2 034	2 034	2 034	2 034	24 403	15 400	–
Vote 12 - Water/Sewerage		3 738	3 738	3 738	3 738	3 738	3 738	3 738	3 738	3 738	3 738	3 738	3 738	44 855	49 213	–
Vote 13 - Electricity		593	593	593	593	593	593	593	593	593	593	593	593	7 115	10 189	–
Vote 14 - Housing													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital multi-year expenditure sub-total	2	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	166 246	119 000	–

FS184 Matjhabeng - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital Expenditure - Standard	1															
Governance and administration		833	833	833	833	833	833	833	833	833	833	833	833	10 000	–	–
Executive and council		833	833	833	833	833	833	833	833	833	833	833	833	10 000	–	–
Budget and treasury office													–	–	–	–
Corporate services													–	–	–	–
Community and public safety		4 402	4 402	4 402	4 402	4 402	4 402	4 402	4 402	4 402	4 402	4 402	4 402	52 826	31 589	–
Community and social services		1 914	1 914	1 914	1 914	1 914	1 914	1 914	1 914	1 914	1 914	1 914	1 914	22 962	19 400	–
Sport and recreation		2 072	2 072	2 072	2 072	2 072	2 072	2 072	2 072	2 072	2 072	2 072	2 072	24 864	11 000	–
Public safety		417	417	417	417	417	417	417	417	417	417	417	417	5 000	1 189	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		3 636	3 636	3 636	3 636	3 636	3 636	3 636	3 636	3 636	3 636	3 636	3 636	43 638	22 080	–
Planning and development		1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	19 234	6 680	–
Road transport		2 034	2 034	2 034	2 034	2 034	2 034	2 034	2 034	2 034	2 034	2 034	2 034	24 403	15 400	–
Environmental protection													–	–	–	–
Trading services		4 331	4 331	4 331	4 331	4 331	4 331	4 331	4 331	4 331	4 331	4 331	4 331	51 970	59 402	–
Electricity		593	593	593	593	593	593	593	593	593	593	593	593	7 115	10 189	–
Water		47	47	47	47	47	47	47	47	47	47	47	47	565	–	–
Waste water management		3 691	3 691	3 691	3 691	3 691	3 691	3 691	3 691	3 691	3 691	3 691	3 691	44 290	49 213	–
Waste management													–	–	–	–
Other		651	651	651	651	651	651	651	651	651	651	651	651	7 812	5 929	–
Total Capital Expenditure - Standard	2	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	166 246	119 000	–
Funded by:																
National Government													–	–	–	–
Provincial Government		13 021	13 021	13 021	13 021	13 021	13 021	13 021	13 021	13 021	13 021	13 021	13 021	156 246	119 000	–
District Municipality													–	–	–	–
Other transfers and grants													–	–	–	–
Transfers recognised - capital		13 021	13 021	13 021	13 021	13 021	13 021	13 021	13 021	13 021	13 021	13 021	13 021	156 246	119 000	–
Public contributions & donations													–	–	–	–
Borrowing													–	–	–	–
Internally generated funds		833	833	833	833	833	833	833	833	833	833	833	833	10 000	–	–
Total Capital Funding		13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	13 854	166 246	119 000	–

FS184 Matjhabeng - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	76 373	82 506	–
Infrastructure - Road transport		–	–	–	–	–	–	24 403	16 400	–
Roads, Pavements & Bridges								22 935	16 400	
Storm water								1 468		
Infrastructure - Electricity		–	–	–	–	–	–	7 115	10 189	–
Generation										
Transmission & Reticulation								115		
Street Lighting								7 000	10 189	
Infrastructure - Water		–	–	–	–	–	–	565	–	–
Dams & Reservoirs										
Water purification										
Reticulation								565		
Infrastructure - Sanitation		–	–	–	–	–	–	44 290	32 749	–
Reticulation										
Sewerage purification								44 290	32 749	
Infrastructure - Other		–	–	–	–	–	–	–	23 168	–
Waste Management										
Transportation	2									
Gas										
Other	3								23 168	
Community		–	–	–	–	–	–	63 258	36 080	–
Parks & gardens										
Sportsfields & stadia								9 045		
Swimming pools										
Community halls										
Libraries										
Recreational facilities								15 900		
Fire, safety & emergency								5 000		
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries								22 962	15 000	
Social rental housing	8									
Other								10 350	21 080	
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										

Other										
Other assets		–	–	–	–	–	–	–	–	–
General vehicles										
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Capital Expenditure on renewal of existing assets	1	–	–	–	–	–	–	139 631	118 586	–
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*89.4%*	*100.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*59.3%*	*50.2%*	*0.0%*

FS184 Matjhabeng - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	–	–	124 543	–	124 543	132 611	141 910	154 677
Infrastructure - Road transport		–	–	–	44 948	–	44 948	49 705	53 682	57 976
Roads, Pavements & Bridges					30 791		30 791	34 959	37 756	40 776
Storm water					14 157		14 157	14 746	15 926	17 200
Infrastructure - Electricity		–	–	–	36 706	–	36 706	38 233	39 982	44 595
Generation					35 542		35 542	37 020	39 982	43 180
Transmission & Reticulation										
Street Lighting					1 164		1 164	1 213		1 414
Infrastructure - Water		–	–	–	42 889	–	42 889	19 998	22 153	23 925
Dams & Reservoirs										
Water purification					42 889		42 889	19 998	22 153	23 925
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	24 674	26 093	28 181
Reticulation										
Sewerage purification								24 674	26 093	28 181
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		–	–	–	11 390	–	11 390	32 300	39 029	37 675
Parks & gardens								2 625	2 835	3 062
Sportsfields & stadia										
Swimming pools										
Community halls								176	190	205
Libraries								173	187	202
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other					11 390		11 390	29 326	35 817	34 205
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										

Other										
Other assets		–	–	–	–	–	–	–	–	–
General vehicles										
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Repairs and Maintenance Expenditure	1	–	–	–	135 933	–	135 933	164 911	180 939	192 352

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*2.6%*	*0.0%*	*2.6%*	*3.0%*	*3.0%*	*3.0%*
R&M as % Operating Expenditure		*0.0%*	*0.0%*	*0.0%*	*9.1%*	*0.0%*	*9.1%*	*8.5%*	*9.0%*	*8.4%*

Service Tariffs 2014/2015

Proposed water tariff for 2014/15

Table 1 - Current financial year tariffs with an overall 4% increase

Water	13/14 tariff	14/15 tariff	proposed tariff increase
0-6kl indigents	R 0.00	R 0.00	0%
0-6kl	R 9.26	R 9.63	4%
7-44kl	R 11.21	R 11.66	4%
45-50kl	R 14.85	R 15.44	4%
51-55kl	R 14.85	R 15.44	4%
>56kl	R 14.85	R 15.44	4%

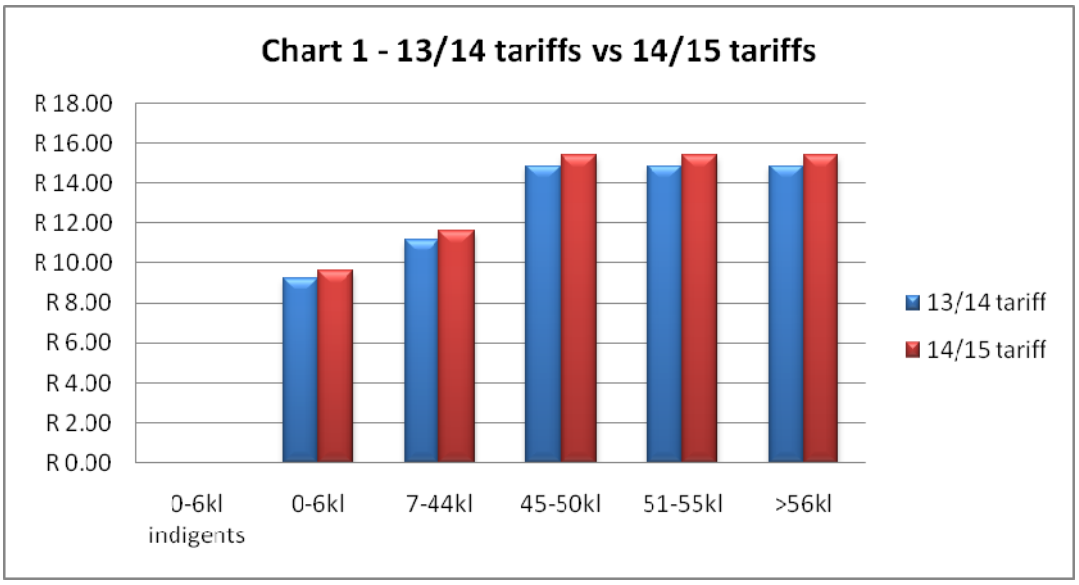
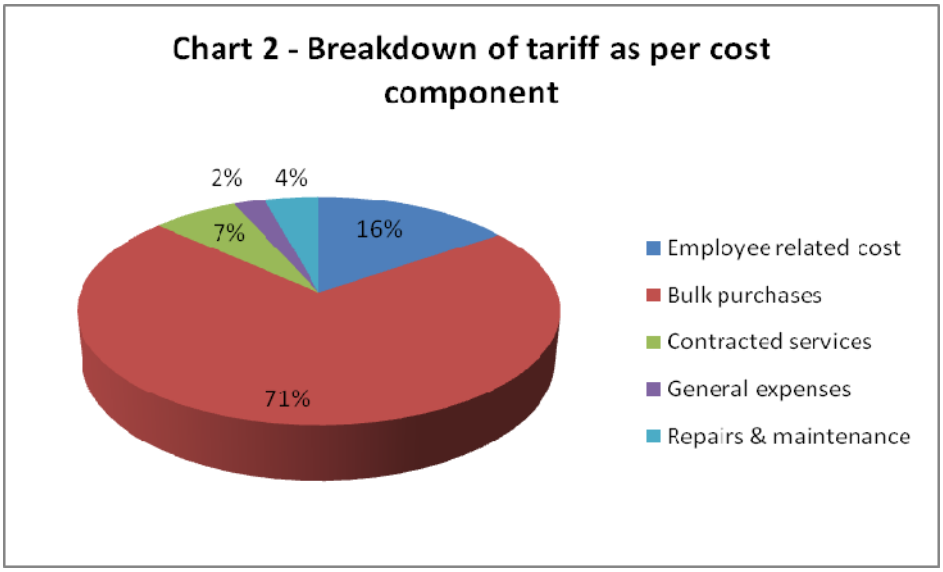


Table 2 - Breakdown of tariff as per cost component

Cost component	% weight	R9.63 tariff	R11.66 tariff	R15.44 tariff
Employee related cost	15.47%	1.489920261	1.803995	2.388823
Bulk purchases	71.13%	6.849915166	8.293874	10.982626
Contracted services	6.71%	0.646298033	0.782537	1.036224
General expenses	2.45%	0.236248701	0.286050	0.378783

Repairs & maintenance	4.23%	0.40761784	0.493544	0.653543



Increase in Assessment rates are based on the fact that the new valution roll was implemented in 2014/15.
Rates will be applicable on land and buildings.

Assessment Rates	Tariff 2013/14	Tariff 2014/15	% Increase
RATES HOUSES (R 75 000 rebate)	R 0.0092	R 0.00973	5.50%
RATES BUSINESS	R 0.0278	R 0.0295	5.50%
RATES AGRICULTURE (25% rebate)	R 0.0092	R 0.00973	5.50%
RATES GOVERNMENT (1% less 75%)	R 0.0250	R 0.0250	5.50%
Mines	R 0.0338	R 0.03579	5.50%

Sewerage	Tariff 2013/14	Tariff 2014/15	% Increase
SEWER RESIDENTIAL	R 88.03	R 92.43	5.50%
SEWER VACANT STANDS	R 48.09	R 50.49	5.50%
SEWER BUSINESS VIRGINIA	R 161.10	R 169.16	5.50%
SEWER BUSINESS	R 616.17	R 646.98	5.50%
SEWER/CORRECT - 7 /VB	R 338.33	R 355.25	5.50%
SEWER HOTEL/TOWNHALL	R 35.94	R 37.74	5.50%
SEWER VILLAGE & HGM	R 5.18	R 5.44	5.50%
SEWER HARMONY GM SOUTH	R 17.65	R 18.53	5.50%
SEWER MINE HOSTEL/PERSON	R 1 154.18	R 1 211.89	5.50%
SEWER PPORT/CALTEX	R 565.09	R 593.34	5.50%
SEWER - GARAGE & RHOUSE	R 945.00	R 992.25	5.50%
SEWER H CENTRE/VBUR	R 1 779.39	R 1 868.36	5.50%
SEWER - GOVERNM HOSTEL / VBG	R 4 616.77	R 4 847.61	5.50%
SEWER SCHOOL/VBURG	R 58.06	R 60.96	5.50%
SEWER MINE/WELKOM	R 668.78	R 702.22	5.50%

SEWER BUS & RES	R 2 863.91	R 3 007.11	5.50%
SEWER BUSINESS & RES WKM 01/21	R 134.59	R 141.32	5.50%
SEWER BUSINESS	R 67.93	R 71.33	5.50%
SEWER - PRISON & HOSTELS	R 24.05	R 25.25	5.50%
SEWER MUNISIPAL	R 28.85	R 30.29	5.50%
SEWER OTHER	R 88.03	R 92.43	5.50%
SEWER MELODING PAILS	R 88.03	R 92.43	5.50%
SEWER - PAILS	R 35.94	R 37.74	5.50%
SEWER VACANT STANDS	R 55.82	R 58.61	5.50%
SEWER FLATS VIRGINIA	R 88.03	R 92.43	5.50%
SEWER BASIC KUTLWANONG	R 48.09	R 50.49	5.50%
SEWER HOSTELS/MILL/PAIL	R 55.82	R 58.61	5.50%
SEWER PAILS	R 161.10	R 169.16	5.50%
SEWER ADDITIONAL - HOUSEHOLDS PER L/U	R 58.06	R 60.96	5.50%
SEWERAGE ADDITIONAL	R 28.85	R 30.29	5.50%
SEWERAGE ADDITIONAL - UTILITIES	R 50.74	R 53.28	5.50%
SEWERAGE ADDITIONAL - BUSINESS	R 146.45	R 153.77	5.50%
SEWERAGE ADDITIONAL MINES WELKOM	R 52.78	R 55.42	5.50%
SEWERAGE ADDITIONAL OTHER	R 26.23	R 27.54	5.50%
SEWERAGE FLATS VIRGINIA	R 80.02	R 84.02	5.50%

REFUSE	Tariff 2013/14	Tariff 2013/14	% Increase
Refuse households	R 59.09	R 62.34	5.50%
Refuse businesses	R 109.42	R 115.44	5.50%
Refuse/bulk x1	R 203.43	R 214.62	5.50%
Refuse/schools	R 216.64	R 228.56	5.50%
Refuse - mines	R 295.82	R 312.09	5.50%
Refuse/business 240l	R 383.34	R 404.42	5.50%
Refuse/business more as 104	R 460.80	R 486.14	5.50%
Refuse/special bulk x1	R 678.08	R 715.37	5.50%
Refuse/spec bulk x2 pw	R 730.38	R 770.55	5.50%
Refuse/spec bulk x3	R 839.81	R 886.00	5.50%
Refuse business wkm 10/16	R 949.20	R 1 001.41	5.50%
Refuse/omb 3 xp/w busin	R 124.50	R 131.35	5.50%
Refuse/bulk cont	R 1 527.43	R 1 611.44	5.50%
Refuse/spec bulk 6m3x1	R 3 681.35	R 3 883.82	5.50%
Refuse/spec bulk 6m3x2	R 495.97	R 523.25	5.50%
Refuse/spec bulk 6m3x3	R 4 678.58	R 4 935.90	5.50%
Refuse Business/Industrial 240L Max 104	R 224.46	R 236.81	5.50%
Refuse - mines	R 16 192.48	R 17 083.07	5.50%
Refuse vacant stand	R 34.34	R 36.23	5.50%
Refuse/wkm/schools	R 326.04	R 343.97	5.50%
Refuse business/ind 240l more than 104	R 277.74	R 293.02	5.50%